Expenditure Estimates

2003-04

VOLUME 1

Ontario

Management
Board
Secretariat

Ontario

Management
Board
Secretariat

Expenditure Estimates
of the Province of Ontario for the fiscal year ending March 31, 2004

VOLUME 1

ISSN 0837-4740
Printed by the Queen's Printer for Ontario

PROVINCE OF ONTARIO
EXPENDITURE ESTIMATES 2003-04

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103-06891/

INTRODUCTION

The 2003-04 Estimates set out details of the operating and capital spending requirements of ministries for the year commencing April 1, 2003 and constitute the Government's formal request to the Legislature for approval of the amounts involved. Once approved by the Legislature in the Supply Act, the Estimates become the legal spending authority for each ministry.

Where it is necessary to seek the Legislature's approval for additional expenditures after the tabling of the Main Estimates, Supplementary Estimates may be tabled.

The services or Programs which ministries are responsible for delivering are each identified by a unique vote number within the Estimates. Votes in turn are sub-divided into items or activities in order to distinguish between their different functions. This program/activity structure permits the Legislature to be more specific in appropriating funds to particular services. Within each activity, expenditures are shown by standard account, i.e. salaries and wages, employee benefits, transportation and communication, services, transfer payments etc. (see explanatory notes on page vi).

For comparative purposes, Estimates and Actual amounts for prior years are provided on program summary and activity summary pages. These amounts are restated to provide comparability where functional reorganizations and transfers, Supplementary Estimates or accounting changes have occurred. Reconciliation to previously published data is shown on each Ministry's program summary page to relate previously published Estimates and Public Accounts actuals to any restated amounts.

Consolidation and other adjustments are provided on each Ministry program summary page. These adjustments represent the components of total spending presented in the annual Budget that are not included in the spending requests set out in the Estimates and include spending by the Province's agencies, boards and commissions that will not be funded by the Province.

Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore direct comparison between 2003-04 and earlier years may not be meaningful.

On the accrual basis of accounting, costs are recorded as goods and services are received rather than when payments are made. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis. These 2002-03 adjustments are indicated by superscripted references and are explained on reconciliations of 2002-03 Estimates from cash to accrual, as applicable, following each Ministry Summary.

EXPLANATORY NOTES

NOTE: Spending is forecast for the fiscal year 2003-04 under twelve Standard Accounts at the activity level. The descriptions of the contents of the Standard Accounts given below are intended to serve as brief outlines only and should not be considered all inclusive.

Salaries and Wages
Includes salaries and wages, overtime and other remuneration paid to regular, probationary, unclassified and other staff; temporary help costs; indemnities and allowances paid to Members of the Legislative Assembly; and special allowances paid to employees.

Employee Benefits
Includes the government's contribution as an employer to the Canada Pension Plan; the Ontario Public Service Employees' Union Pension Plan; the Public Service Pension Plan; Employment Insurance; the Workplace Safety and Insurance Board; and other employee benefit plans.

Transportation and Communication
Includes traveling expenses of employees on government business and recipients of government services, such as wards of the province; relocation expenses of employees who transferred or recruited; expenses of moving office furniture and equipment; costs of transportation of goods other than for initial delivery; mailing costs, such as postage and registration; and communication costs, such a telephone and data communications.

Services
Includes information services, such as, advertising and communication services provided by professional agencies and advertising placed directly with the media; rental and purchased repair and maintenance of machinery, equipment, buildings, land and engineering structures; data processing services; insurance premiums; and other professional and special services.

Supplies and Equipment
Includes provision for the purchase of all machinery and equipment including motor vehicles and computers, both new and used; and the purchase of all materials, supplies and utilities.

Transfer Payments
Includes grants, subsidies, assistance to persons; the business sector; non-commercial institutions; and other government bodies.

Other Transactions
Includes special transactions, such as interest incentives and subsidies; guarantees honoured; losses on loans; and repayable grants.

Assets:

Deposits and Prepaid Expenses
Includes payments in advance of receiving related goods or services or in advance of being earned by transfer payment recipients, and which will recorded in a non-asset standard account in a future fiscal year.

Advances and Recoverable Amounts
Includes payments to transfer payment recipients that will be repaid to the Province in a future fiscal year.

Loans and Investments
Includes payments to debtors under loan agreements and investments in the shares of Crown corporations or other entities.

Tangible Capital Assets
Includes acquisition and construction of buildings and roads; and the acquisition of land.

EXPLANATORY NOTES (Continued)

Note on Statutory Appropriations

Statutory Appropriations are not Standard Accounts. Amounts required for Statutory Appropriations are shown, where applicable, as separate entries under the Standard Accounts Classification details relating to each Activity.

Note on Cost-Recovery Activities

In cases where the anticipated recovery of costs of an activity is equal to or greater than the expenditures, the balance of the activity is shown at the nominal value of $1,000.

Note on Special Warrants

Special Warrants are issued to authorize payments for the purpose of general and necessary government expenditures when the Legislature is not in session. The amounts provided by Special Warrants in the 2003-04 fiscal year were deducted from the total for each program to determine the amount to be voted.

Schedule of Net Investment in Capital Assets – Reconciliation to 2003 Budget Plan

Notes:

1. Starting in 2002-03, major tangible capital assets owned by Provincial ministries (land, buildings and transportation infrastructure) are accounted for on a full accrual accounting basis. Other tangible capital assets owned by Provincial ministries will continue to be accounted for as expenditure in the year of acquisition or construction. All capital assets owned by consolidated government organizations are accounted for on a full accrual basis.

2. Land and buildings are primarily owned by Management Board Secretariat. The investments in land and buildings are made by the Ontario Realty Corporation on behalf of Management Board Secretariat and other ministries. The acquisition/construction of land and buildings and related amortization expenses are not shown in the capital estimates of Management Board Secretariat. For 2003-04 acquisition / construction of major tangible capital assets in respect to government-owned land and buildings is $132,529,600. Amortization is $110,000,000.

3. Investments in transportation infrastructure are made by Ministry of Northern Development and Mines and Ministry of Transportation. The acquisition/construction of transportation infrastructure is included in Ministry of Transportation's capital assets; for 2003-04 this amount is $1,041,900,000. The amortization of provincially owned transportation infrastructure is included in Ministry of Transportation's capital expenses; for 2003-04 this amount is $545,900,000.

4. Investments in government organizations' capital assets are included in various ministries responsible for the organizations. Acquisition/construction charges related to government organizations' capital assets are included as transfer payments and net consolidation adjustments in corresponding ministries, and these amounts are reversed and replaced by the amortization expense of government organizations as reported in the Schedule of Net Investments in Capital Assets. In total, the acquisition / construction of major tangible capital assets for all Government Organizations for 2003-04 is $345,682,000. Amortization related to government organizations' capital assets are not included in the Estimates; for all Government Organizations the total amortization expense for 2003-04 is $163,254,000.

MINISTRY OF AGRICULTURE AND FOOD

SUMMARY

The Ministry fosters greater self-reliance and long-term sustainability in the agriculture and food sectors by working with the sector to enhance business risk management, food safety and quality, and environmental stewardship.

The Ministry further supports those initiatives by encouraging innovation, developing and transferring appropriate technologies, and attracting new investment to Ontario's agri-food sector.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
16,755,346	Ministry Administration Program[1]	16,266,140	15,204,685
159,981,600	Agriculture, Research and Technology Transfer Program[2]	121,401,200	126,493,368
10,605,700	Investment and Market Development Program[3]	11,062,400	10,249,330
217,708,100	Risk Management Program[4]	154,607,500	136,015,872
405,050,746	**Ministry Total Operating**	303,337,240	287,963,255
278,131,000	**Less: Special Warrants**	96,220,000	-
49,246	**Less: Statutory Appropriations**	47,840	49,276
126,870,500	< TOTAL OPERATING TO BE VOTED	207,069,400	287,913,979
405,050,746	**Ministry Total Operating**		
217,300,000	Net Consolidation Adjustment - AgriCorp		
(30,000)	Adjustment for Bad Debts		
622,320,746	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		
Assets			
803,500	Ministry Administration Program	-	-
12,000,000	Agriculture, Research and Technology Transfer Program	12,000,000	4,916,600
4,000,000	Risk Management Program	-	-
16,803,500	**Ministry Total Assets**	12,000,000	4,916,600
11,800,000	**Less: Statutory Appropriations**	11,800,000	4,916,600
5,003,500	< TOTAL ASSETS TO BE VOTED	200,000	-

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF AGRICULTURE AND FOOD

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	350,026,740	
1.2 2001-02 Public Accounts		301,461,755
2. Government Reorganization		
2.1 Transfer of functions to other Ministries	(46,689,500)	(13,498,500)
	303,337,240	287,963,255

MINISTRY OF AGRICULTURE AND FOOD

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
101	Ministry Administration Program					
1	Ministry Administration[1]	16.2	0.9	17.1	16.7	(0.4)
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		16.3	0.9	17.2	16.8	(0.4)
102	Agriculture, Research and Technology Transfer Program					
1	Agriculture, Research and Technology Transfer[2]	121.4	29.8	151.2	160.0	8.8
S	Payments re: Guaranteed Bank Loans, the *Financial Administration Act*	-	-	-	-	-
		121.4	29.8	151.2	160.0	8.8
103	Investment and Market Development Program					
1	Investment and Market Development[3]	11.1	(0.2)	10.9	10.6	(0.3)
		11.1	(0.2)	10.9	10.6	(0.3)
104	Risk Management Program					
1	Risk Management[4]	154.6	(0.3)	154.3	217.7	63.4
		154.6	(0.3)	154.3	217.7	63.4
	Ministry Total Operating	303.3	30.2	333.5	405.1	71.5

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	1.5	adjustment for differences between when payments are made to suppliers (cash basis) and when the goods and services are received (accrual basis)
2.	(1.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	31.3	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
3.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF AGRICULTURE AND FOOD

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

4.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	0.3	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	30.2	<< Total Adjustments

MINISTRY OF AGRICULTURE AND FOOD

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
235,000	Agriculture, Research and Technology Transfer Program	-	-
235,000	**Ministry Total Capital**	-	-
234,000	**Less: Special Warrants**	-	-
1,000	< TOTAL CAPITAL TO BE VOTED	-	-
235,000	**Ministry Total Capital**		
600,000	Net Consolidation Adjustment - AgriCorp		
835,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	196,711,200	
1.2 2001-02 Public Accounts		44,599,987
2. Government Reorganization		
2.1 Transfer of functions to other Ministries	(196,711,200)	(44,599,987)
	0	0

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

- NOTES -

MINISTRY OF AGRICULTURE AND FOOD

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
102	Agriculture, Research and Technology Transfer Program					
4	Education, Research and Laboratories	-	-	-	0.2	0.2
		-	-	-	0.2	0.2
	Ministry Total Capital	-	-	-	0.2	0.2

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF AGRICULTURE AND FOOD

MINISTRY ADMINISTRATION PROGRAM :

The program co-ordinates the business planning process of the ministry through its executive management as well as providing essential business and strategic support services necessary for the efficient and effective delivery of the ministry's programs.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
101		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	16,707,100	Ministry Administration[1]	16,219,300	15,155,409
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	15,289
	16,755,346	Total Operating	16,266,140	15,204,685
	14,536,000	Less: Special Warrants	5,063,000	-
	48,246	Less: Statutory Appropriations	46,840	49,276
	2,171,100	**Amount to be Voted**	11,156,300	15,155,409
Assets				
2	803,500	Ministry Administration	-	-
	803,500	Total Assets	-	-
	803,500	**Amount to be Voted**	-	-

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF AGRICULTURE AND FOOD

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (101-1)	$
Salaries and wages	7,653,500
Employee benefits	1,384,600
Transportation and communication	736,300
Services	6,525,000
Supplies and equipment	691,400
	16,990,800
Less: Recoveries	283,700
	16,707,100

Main Office	$	
Salaries and wages	1,000,600	
Employee benefits	127,400	
Transportation and communication	142,500	
Services	492,500	
Supplies and equipment	56,100	
		1,819,100

Financial and Administrative Services	$	
Salaries and wages	2,324,100	
Employee benefits	595,500	
Transportation and communication	280,300	
Services	4,142,200	
Supplies and equipment	250,000	
	7,592,100	
Less: Recoveries	140,300	
		7,451,800

Human Resources	$	
Salaries and wages	685,000	
Employee benefits	94,400	
Transportation and communication	27,000	
Services	87,700	
Supplies and equipment	15,000	
		909,100

Communications Services	$	
Salaries and wages	1,489,300	
Employee benefits	181,700	
Transportation and communication	110,000	
Services	526,800	
Supplies and equipment	90,000	
	2,397,800	
Less: Recoveries	63,400	
		2,334,400

Legal Services	$	$
Transportation and communication	25,000	
Services	885,700	
Supplies and equipment	92,200	
	1,002,900	
Less: Recoveries	80,000	
		922,900

Audit Services	$	
Transportation and communication	16,500	
Services	253,100	
Supplies and equipment	5,100	
		274,700

Information Systems	$	
Salaries and wages	2,154,500	
Employee benefits	385,600	
Transportation and communication	135,000	
Services	137,000	
Supplies and equipment	183,000	
		2,995,100

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	16,755,346

Assets

Ministry Administration (101-2)	$
Deposits and prepaid expenses Services	803,500
	803,500
Total Assets for Ministry Administration Program	803,500

MINISTRY OF AGRICULTURE AND FOOD

AGRICULTURE, RESEARCH AND TECHNOLOGY TRANSFER PROGRAM :

This program provides: services to Ontario farmers and agri-businesses by working in partnerships with industry, agri-businesses, researchers and other government agencies to address provincial issues; expertise to address the critical issues facing rural Ontario such as land, air and water management; and direction, funding and accountability for diploma education, research and laboratory diagnostic testing to the agriculture and food sectors. Staff are working to ensure that Ontario farm business managers have access to the latest information and decision making tools.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
102		**AGRICULTURE, RESEARCH AND TECHNOLOGY TRANSFER PROGRAM**		
OPERATING				
1	159,980,600	Agriculture, Research and Technology Transfer [2]	121,400,200	126,493,368
S	1,000	Payments re: Guaranteed Bank Loans, the *Financial Administration Act*	1,000	-
	159,981,600	Total Operating	121,401,200	126,493,368
	103,471,000	Less: Special Warrants	54,847,000	-
	1,000	Less: Statutory Appropriations	1,000	-
	56,509,600	**Amount to be Voted**	66,553,200	126,493,368
Assets				
3	200,000	Agriculture, Research and Technology Transfer	200,000	-
S	11,800,000	Tile Drainage Debentures, the *Tile Drainage Act*	11,800,000	4,916,600
	12,000,000	Total Assets	12,000,000	4,916,600
	11,800,000	Less: Statutory Appropriations	11,800,000	4,916,600
	200,000	**Amount to be Voted**	200,000	-
CAPITAL				
4	235,000	Education, Research and Laboratories	-	-
	235,000	Total Capital	-	-
	234,000	Less: Special Warrants	-	-
	1,000	**Amount to be Voted**	-	-

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF AGRICULTURE AND FOOD

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Agriculture, Research and Technology Transfer (102-1)

		$
Salaries and wages		21,864,200
Employee benefits		3,028,200
Transportation and communication		3,235,000
Services		18,257,600
Supplies and equipment		1,222,400
Transfer payments	$	
University of Guelph	50,500,000	
Healthy Futures for Ontario Agriculture	45,451,600	
Municipal Outlet Drainage	7,000,000	
Livestock Genetic Improvement	3,240,100	
Competitive Research	1,350,000	
Agricultural and Horticultural Societies	1,203,000	
Strategic Partnerships	477,300	
Ontario Agri-Food Education Inc.	400,000	
Ontario Soil and Crop Improvement Association	125,000	
Ontario Beekeepers Association	115,000	
Royal Agricultural Winter Fair	100,000	
Farm Safety Association	90,000	
Farmers' Markets Ontario	90,000	
Ontario 4-H Council	80,000	
Feeder Cattle Assistance	45,000	
Grants to municipalities in lieu of taxes	45,000	
Foundation for Rural Living	10,000	
Agriculture Research Institute of Ontario - Healthy Futures	1,000	
Other Assistance for Agriculture, Research and Technology Transfer	655,200	
		110,978,200
Other transactions	$	
Interest Subsidy Re: Tile Drainage Debentures and Loans	1,510,000	
Municipal Taxes on ARDA owned property	10,000	
		1,520,000
		160,105,600
Less: Recoveries		125,000
		159,980,600

Statutory Appropriations

Other transactions	
Payments re: Guaranteed Bank Loans, the *Financial Administration Act*	1,000
	1,000
Total Operating for Agriculture, Research and Technology Transfer Program	159,981,600

Assets

Agriculture, Research and Technology Transfer (102-3)

	$
Loans and Investments	
Tile Drainage Loans in Unorganized Territories	200,000
	200,000

Statutory Appropriations

Loans and Investments	
Tile Drainage Debentures, the *Tile Drainage Act*	11,800,000
	11,800,000
Total Assets for Agriculture, Research and Technology Transfer Program	12,000,000

CAPITAL

Education, Research and Laboratories (102-4)

	$
Services	235,000
	235,000
Total Capital for Agriculture, Research and Technology Transfer Program	235,000

MINISTRY OF AGRICULTURE AND FOOD

INVESTMENT AND MARKET DEVELOPMENT PROGRAM :

This program contributes to the growth of a viable agri-food system in Ontario by helping to ensure the competitiveness of Ontario food processors and distributors; and to enhance the attraction and retention of investment in the sector. It also delivers programs to develop and expand domestic and international markets for Ontario-produced fresh and processed agricultural food products. In addition, the program provides services and programs for the agriculture and food sectors through agencies of the ministry that supervise the collective marketing of farm products and hear appeals of marketing and licensing decisions.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
103		**INVESTMENT AND MARKET DEVELOPMENT PROGRAM**		
OPERATING				
1	10,605,700	Investment and Market Development[3]	11,062,400	10,249,330
	10,605,700	Total Operating	11,062,400	10,249,330
	8,559,000	Less: Special Warrants	4,414,000	-
	2,046,700	**Amount to be Voted**	6,648,400	10,249,330

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF AGRICULTURE AND FOOD

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Investment and Market Development (103-1)	$
Salaries and wages	3,698,700
Employee benefits	352,200
Transportation and communication	1,332,500
Services	5,029,900
Supplies and equipment	449,400
	10,862,700
Less: Recoveries	257,000
	10,605,700
Total Operating for Investment and Market Development Program	10,605,700

MINISTRY OF AGRICULTURE AND FOOD

RISK MANAGEMENT PROGRAM :

This program provides services and programs for agriculture, food and rural communities through agencies and branches of the ministry that provide and coordinate: corporate risk assessment and analysis; statistical services; ministry financial safety net programs; and other financial assistance to the agriculture, food and rural sectors. Additionally the program provides leadership in food safety policy development and regulatory program delivery.

VOTE and item	Accrual 2003-04 Estimates $	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
104		**RISK MANAGEMENT PROGRAM**		
OPERATING				
1	217,708,100	Risk Management[4]	154,607,500	136,015,872
	217,708,100	Total Operating	154,607,500	136,015,872
	151,565,000	Less: Special Warrants	31,896,000	-
	66,143,100	**Amount to be Voted**	122,711,500	136,015,872
Assets				
2	4,000,000	Risk Management	-	-
	4,000,000	Total Assets	-	-
	4,000,000	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF AGRICULTURE AND FOOD

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Risk Management (104-1)		$
Salaries and wages		16,826,200
Employee benefits		1,929,000
Transportation and communication		1,831,200
Services		12,180,300
Supplies and equipment		1,411,400
Transfer payments	$	
Safety net support for crop insurance, net income stabilization and market revenue programs	150,617,700	
Ontario Farm Income Disaster Program	26,400,000	
AgriCorp	4,982,300	
Food Safety	1,200,000	
Rabies Indemnities	100,000	
Ontario Loan Guarantee Program (old program)	76,000	
Farm Tax Rebate	14,000	
Other Assistance for Risk Management	200,000	
		183,590,000
		217,768,100
Less: Recoveries		60,000
		217,708,100
Total Operating for Risk Management Program		217,708,100

Assets

Risk Management (104-2)	$
Deposits and prepaid expenses	
Safety Nets - Net Income Stabilization Program	4,000,000
	4,000,000
Total Assets for Risk Management Program	4,000,000

MINISTRY OF THE ATTORNEY GENERAL

SUMMARY

The goal of the Ministry of the Attorney General, together with its justice sector partners, is to build a province where all communities are safe and secure - supported by accountable, efficient, effective and accessible justice and public safety systems. The Ministry has five core businesses: prosecuting crime and preserving public order and personal safety; providing support to victims of crime throughout the criminal justice system; providing courts and related justice services that are fair, timely and accessible; providing decision-making and justice support services to vulnerable people; and providing legal advice and services to government.

The Ministry of the Attorney General is responsible for managing the administration and delivery of justice services to all communities in Ontario. The Ministry co-ordinates the administration of criminal, civil and family court services, operating a network of more than 250 court offices and providing courtroom and judicial support services. The Ministry prosecutes matters under the federal *Criminal Code of Canada*, the *Young Offenders Act*, and the provincial statutes. The Ministry is building integrated and enhanced services to victims of crime by providing a range of victim services such as the Victim/Witness Assistance Program. Other programs provided by the Ministry include the Public Guardian and Trustee, the Children's Lawyer and Supervised Access. In addition, the Ministry provides expert legal services to government ministries, agencies, boards and commissions, including advice to the government on constitutional questions and civil litigation conducted on behalf of the Crown. The Ministry also provides support and policy direction to provincial gaming initiatives. Agencies, boards and commissions that are overseen by the Ministry include the Criminal Injuries Compensation Board, the Office for Victims of Crime, the Assessment Review Board, the Ontario Municipal Board and the Ontario Lottery and Gaming Corporation. The Ministry also funds Legal Aid Ontario and administers the Special Investigations Unit.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
124,824,746	Ministry Administration Program[1]	121,063,940	125,784,156
144,707,900	Prosecuting Crime Program[2,3]	142,771,200	142,006,713
291,045,300	Family Justice Services Program[4]	296,575,300	294,286,541
35,388,100	Legal Services Program[5,6,7]	35,238,000	52,464,515
294,467,800	Court Services Program[8,9]	282,250,300	290,905,826
79,202,000	Victims' Services Program[10,11,12]	66,914,900	57,766,101
969,635,846	**Ministry Total Operating**	944,813,640	963,213,852
646,138,000	**Less: Special Warrants**	312,500,000	-
4,850,246	**Less: Statutory Appropriations**	48,840	7,692,508
318,647,600	< TOTAL OPERATING TO BE VOTED	632,264,800	955,521,344
969,635,846	**Ministry Total Operating**		
54,365,000	Net Consolidation Adjustment - Legal Aid Ontario		
1,024,000,846	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF THE ATTORNEY GENERAL

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
Assets			
5,296,000	Family Justice Services Program	-	-
5,296,000	**Ministry Total Assets**	-	-
5,295,000	**Less: Special Warrants**	-	-
1,000	< TOTAL ASSETS TO BE VOTED	-	-

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	942,000,940	
1.2 2001-02 Public Accounts		960,391,152
2. Government Reorganization		
2.1 Transfer of functions from other Ministries	2,812,700	2,822,700
	944,813,640	963,213,852

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF THE ATTORNEY GENERAL

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
301	Ministry Administration Program					
1	Ministry Administration[1]	121.0	(0.6)	120.4	124.8	4.3
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		121.1	(0.6)	120.5	124.8	4.3
302	Prosecuting Crime Program					
1	Special Investigations Unit[2]	5.2	(0.1)	5.1	5.3	0.1
2	Criminal Law[3]	134.0	(4.6)	129.4	135.9	6.5
3	Aboriginal Justice Program	3.5	-	3.5	3.5	-
S	Payments under the *Ministry of Treasury and Economics Act*	-	-	-	-	-
		142.8	(4.7)	138.1	144.7	6.6
303	Family Justice Services Program					
1	Family Justice Services[4]	54.0	(1.1)	52.9	54.6	1.7
2	Legal Aid Ontario	242.6	-	242.6	236.5	(6.1)
		296.6	(1.1)	295.5	291.0	(4.5)
304	Legal Services Program					
1	Agencies, Boards and Commissions[5]	17.3	(0.4)	16.9	16.0	(0.9)
2	Legal Services[6]	14.3	(2.7)	11.6	15.9	4.3
3	Legislative Counsel Services[7]	3.6	(0.2)	3.4	3.5	0.1
S	The *Proceedings Against the Crown Act*	-	-	-	-	-
		35.2	(3.3)	31.9	35.4	3.5
305	Court Services Program					
1	Administration of Justice[8]	177.1	(6.4)	170.8	184.8	14.0
2	Judicial Services[9]	105.1	(2.2)	102.9	104.9	2.1
S	Bad Debt Expense, the *Financial Administration Act*	-	-	-	4.8	4.8
		282.3	(8.6)	273.6	294.5	20.9
306	Victims' Services Program					
1	Victims' Services Program Management[10]	35.1	(0.2)	35.0	47.7	12.8
2	Victim Witness Assistance[11]	11.4	(0.4)	11.0	11.1	0.1
3	Criminal Injuries Compensation Board[12]	20.4	(0.1)	20.3	20.3	0.1
		66.9	(0.7)	66.2	79.2	13.0
	Ministry Total Operating	944.8	(19.0)	925.8	969.6	43.8

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF THE ATTORNEY GENERAL

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

2. (0.1) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3. (4.6) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4. (1.1) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
5. (0.4) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
6. (2.7) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
7. (0.2) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
8. (6.4) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
9. (2.2) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
10. (0.2) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
11. (0.4) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
12. (0.1) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(19.0) << Total Adjustments

MINISTRY OF THE ATTORNEY GENERAL

SUMMARY

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
CAPITAL			
9,000,000	Ministry Administration Program	7,000,000	9,901,568
13,000,000	Court Services Program	34,861,000	30,509,263
22,000,000	**Ministry Total Capital**	41,861,000	40,410,831
17,500,000	**Less: Special Warrants**	19,500,000	-
4,500,000	< TOTAL CAPITAL TO BE VOTED	22,361,000	40,410,831
22,000,000	**Ministry Total Capital**		
12,857,000	Net Consolidation Adjustment - Legal Aid Ontario		
34,857,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF THE ATTORNEY GENERAL

- NOTES -

MINISTRY OF ATTORNEY GENERAL

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
301	Ministry Administration Program					
2	Facilities Renewal	7.0	-	7.0	9.0	2.0
		7.0	-	7.0	9.0	2.0
305	Court Services Program					
3	Court Construction	34.9	-	34.9	13.0	(21.9)
		34.9	-	34.9	13.0	(21.9)
	Ministry Total Capital	41.9	-	41.9	22.0	(19.9)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF THE ATTORNEY GENERAL

MINISTRY ADMINISTRATION PROGRAM :

This program provides for the overall administration of the Ministry, supplying administrative and support services for the operating programs. The Corporate Services Management Division provides strategic support and advice to the Ministry in the areas of business and fiscal planning, human resources, research and analysis, and the co-ordination of key strategic projects. The Division also delivers shared services for facilities management, Freedom of Information and French language services to the justice sector ministries, and provides service management for the Management Board Secretariat-delivered services of audit and quality assurance, and business support functions provided by the Shared Services Bureau. Ministry Administration also includes the Attorney General's Office, the Deputy Attorney General's Office and the Parliamentary Assistant's Office, as well as the Policy and the Communications Branches. Ministry Administration also provides support to provincial gaming initiatives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
301		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	124,776,500	Ministry Administration[1]	121,017,100	125,738,679
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	124,824,746	Total Operating	121,063,940	125,784,156
	79,500,000	Less: Special Warrants	35,000,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	45,276,500	**Amount to be Voted**	86,017,100	125,738,679
CAPITAL				
2	9,000,000	Facilities Renewal	7,000,000	9,901,568
	9,000,000	Total Capital	7,000,000	9,901,568
	7,300,000	Less: Special Warrants	3,000,000	-
	1,700,000	**Amount to be Voted**	4,000,000	9,901,568

- NOTES -

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MINISTRY OF THE ATTORNEY GENERAL

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (301-1)	$
Salaries and wages	13,327,900
Employee benefits	1,345,100
Transportation and communication	704,000
Services	109,563,300
Supplies and equipment	468,900
	125,409,200
Less: Recoveries	632,700
	124,776,500

Main Office	$	
Salaries and wages	1,211,900	
Employee benefits	113,900	
Transportation and communication	92,000	
Services	106,200	
Supplies and equipment	79,700	
		1,603,700

Shared Services	$	
Services	4,608,800	
		4,608,800

Communications Services	$	
Salaries and wages	1,023,200	
Employee benefits	67,300	
Transportation and communication	20,100	
Services	256,100	
Supplies and equipment	80,900	
		1,447,600

Audit Services	$	
Services	1,754,900	
		1,754,900

Facilities Services	$	
Salaries and wages	1,665,600	
Employee benefits	253,000	
Transportation and communication	354,500	
Services	982,400	
Supplies and equipment	153,700	
	3,409,200	
Less: Recoveries from other activities	480,700	
		2,928,500

Accommodation - Lease Costs	$	$
Services	100,098,500	
		100,098,500

Business Planning	$	
Salaries and wages	1,669,800	
Employee benefits	74,900	
Transportation and communication	16,700	
Services	1,111,800	
Supplies and equipment	20,500	
		2,893,700

Human Resources	$	
Salaries and wages	2,983,800	
Employee benefits	212,600	
Transportation and communication	168,900	
Services	10,000	
Supplies and equipment	102,500	
	3,477,800	
Less: Recoveries from other activities	1,000	
		3,476,800

Policy Development	$	
Salaries and wages	4,230,100	
Employee benefits	509,200	
Transportation and communication	40,300	
Services	148,300	
Supplies and equipment	20,000	
	4,947,900	
Less: Recoveries from other ministries	1,000	
		4,946,900

Gaming Policy Unit	$	
Salaries and wages	543,500	
Employee benefits	114,200	
Transportation and communication	11,500	
Services	486,300	
Supplies and equipment	11,600	
	1,167,100	
Less: Recoveries	150,000	
		1,017,100

- NOTES -

MINISTRY OF THE ATTORNEY GENERAL

MINISTRY ADMINISTRATION PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Statutory Appropriations	$
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	124,824,746

CAPITAL

Facilities Renewal (301-2)	$
Other transactions	
Capital Investments	9,000,000
	9,000,000
Total Capital for Ministry Administration Program	9,000,000

MINISTRY OF THE ATTORNEY GENERAL

PROSECUTING CRIME PROGRAM :

This program provides legal representation for the Crown in the right of Ontario in all criminal matters and criminal appeals before all levels of courts in the province. The program also provides for the operation of the Special Investigations Unit.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
302		**PROSECUTING CRIME PROGRAM**		
OPERATING				
1	5,258,000	Special Investigations Unit[2]	5,244,100	5,020,111
2	135,905,700	Criminal Law[3]	133,982,900	133,450,920
3	3,543,200	Aboriginal Justice Program	3,543,200	3,060,296
S	1,000	Payments under the *Ministry of Treasury and Economics Act*	1,000	475,386
	144,707,900	Total Operating	142,771,200	142,006,713
	102,200,000	Less: Special Warrants	49,900,000	-
	1,000	Less: Statutory Appropriations	1,000	475,386
	42,506,900	**Amount to be Voted**	92,870,200	141,531,327

- NOTES -

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MINISTRY OF THE ATTORNEY GENERAL

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Special Investigations Unit (302-1)	$
Salaries and wages	3,605,700
Employee benefits	512,200
Transportation and communication	229,700
Services	632,000
Supplies and equipment	278,400
	5,258,000

Criminal Law (302-2)		
Salaries and wages		103,806,800
Employee benefits		12,871,700
Transportation and communication		2,779,600
Services		13,668,800
Supplies and equipment		1,750,200
Transfer payments	$	
Crown Attorneys' Association	1,300	
Grants - Special Projects	17,300	
Youth Justice Committees	1,010,000	
		1,028,600
		135,905,700

Statutory Appropriations	$
Other transactions	
Payments under the *Ministry of Treasury and Economics Act*	1,000
	1,000

Aboriginal Justice Program (302-3)		
Transfer payments	$	
Native Court Worker Program	2,692,800	
Aboriginal Justice Projects	850,400	
		3,543,200
		3,543,200
Total Operating for Prosecuting Crime Program		144,707,900

MINISTRY OF THE ATTORNEY GENERAL

FAMILY JUSTICE SERVICES PROGRAM :

This program provides for the administration of judicial, minors' and incapable persons' trusts; protecting the public interest in charitable property; investigating allegations of abuse against incapable adults; making medical treatment decisions for incapable people; administering estates where there is no will and no next-of-kin in Ontario; protecting the legal interests and personal and property rights of children in child protection, divorce/separation cases and civil litigation/estates cases; supervised access of children to parents in custody and access matters; the provincial contribution to the Legal Aid Ontario; and the bail program.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
303		**FAMILY JUSTICE SERVICES PROGRAM**		
OPERATING				
1	54,564,600	Family Justice Services[4]	53,983,600	52,700,541
2	236,480,700	Legal Aid Ontario	242,591,700	241,586,000
	291,045,300	Total Operating	296,575,300	294,286,541
	170,001,000	Less: Special Warrants	82,100,000	-
	121,044,300	**Amount to be Voted**	214,475,300	294,286,541
Assets				
3	5,296,000	Legal Aid Ontario	-	-
	5,296,000	Total Assets	-	-
	5,295,000	Less: Special Warrants	-	-
	1,000	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF THE ATTORNEY GENERAL

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Family Justice Services (303-1)		$
Salaries and wages		25,105,500
Employee benefits		3,749,200
Transportation and communication		1,755,900
Services		17,502,600
Supplies and equipment		492,900
Transfer payments	$	
Supervised Access Pilot Project	3,916,900	
Bail Verification and Supervision	1,966,600	
Victims of Abuse	150,000	
		6,033,500
		54,639,600
Less: Recoveries		75,000
		54,564,600

Program Management	$	
Salaries and wages	846,100	
Employee benefits	145,700	
Services	37,800	
Supplies and equipment	46,500	
		1,076,100

Children's Lawyer	$	
Salaries and wages	5,445,400	
Employee benefits	864,300	
Transportation and communication	139,800	
Services	7,907,900	
Supplies and equipment	100,000	
		14,457,400

Legal Representation For Children	$	
Services	4,500,000	
Less: Recoveries from other ministries	75,000	
		4,425,000

Public Guardian and Trustee/Accountant of the Ontario Court (General Division)	$	
Salaries and wages	18,607,300	
Employee benefits	2,695,600	
Transportation and communication	1,564,500	
Services	4,959,500	
Supplies and equipment	337,300	
		28,164,200

Supervised Access	$	$
Salaries and wages	206,700	
Employee benefits	43,600	
Transportation and communication	51,600	
Services	97,400	
Supplies and equipment	9,100	
Transfer payments		
Supervised Access Pilot Project	3,916,900	
		4,325,300

Bail Verification and Supervision	$	
Transfer payments		
Bail Verification and Supervision	1,966,600	
		1,966,600

Victims of Abuse	$	
Transfer payments		
Victims of Abuse	150,000	
		150,000

Legal Aid Ontario (303-2)		
Transfer payments	$	
Legal Aid Fund Certificates - Client Services	172,062,700	
Legal Aid Fund Certificates - Administration	27,348,100	
Legal Aid Fund Community Legal Clinics	33,280,900	
Legal Aid Fund Reinvestment	3,789,000	
		236,480,700
		236,480,700
Total Operating for Family Justice Services Program		291,045,300

Assets

Legal Aid Ontario (303-3)	$
Deposits and prepaid expenses	5,296,000
	5,296,000
Total Assets for Family Justice Services Program	5,296,000

MINISTRY OF THE ATTORNEY GENERAL

LEGAL SERVICES PROGRAM :

This program supports the role of the Attorney General as Chief Law Officer of the Crown by providing the government with expert constitutional and civil legal advice and representation before tribunals and at all levels of court. Timely and high quality legal advice and services are critical to the government's ability to develop and deliver on its core businesses, policies, programs and services.

This program includes the Office of Legislative Counsel responsible for drafting all provincial bills and regulations in English and French, and providing legal advice on legislative matters to the Legislative Assembly and Cabinet. It also consolidates statutes and regulations. The program also provides for the operation of the agencies, boards and commissions within the ministry.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
304		**LEGAL SERVICES PROGRAM**		
OPERATING				
1	15,959,500	Agencies, Boards and Commissions[5]	17,338,900	20,602,042
2	15,895,700	Legal Services[6]	14,259,300	20,309,548
3	3,531,900	Legislative Counsel Services[7]	3,638,800	4,381,280
S	1,000	The *Proceedings Against the Crown Act*	1,000	7,171,645
	35,388,100	Total Operating	35,238,000	52,464,515
	30,637,000	Less: Special Warrants	21,500,000	-
	1,000	Less: Statutory Appropriations	1,000	7,171,645
	4,750,100	**Amount to be Voted**	13,737,000	45,292,870

- NOTES -

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MINISTRY OF THE ATTORNEY GENERAL

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Agencies, Boards and Commissions (304-1)

	$
Salaries and wages	9,719,600
Employee benefits	874,500
Transportation and communication	2,374,000
Services	2,770,500
Supplies and equipment	220,900
	15,959,500

Assessment Review Board	$	
Salaries and wages	4,994,300	
Employee benefits	233,700	
Transportation and communication	2,374,000	
Services	1,210,400	
Supplies and equipment	220,900	
		9,033,300

Ontario Municipal Board	$	
Salaries and wages	4,725,300	
Employee benefits	640,800	
Services	1,559,100	
		6,925,200

Royal Commissions	$	
Services	1,000	
		1,000

Legal Services (304-2)

Salaries and wages	64,943,400
Employee benefits	8,205,700
Transportation and communication	236,700
Services	8,665,500
Supplies and equipment	268,800
	82,320,100
Less: Recoveries	66,424,400
	15,895,700

Civil and Constitutional Law	$	$
Salaries and wages	11,593,900	
Employee benefits	1,680,100	
Transportation and communication	236,700	
Services	5,724,700	
Supplies and equipment	268,800	
	19,504,200	
Less: Recoveries from other ministries and activities	3,609,500	
		15,894,700

Seconded Legal Services	$	
Salaries and wages	53,349,500	
Employee benefits	6,525,600	
Services	2,940,800	
	62,815,900	
Less: Recoveries from other ministries and activities	62,814,900	
		1,000

Statutory Appropriations

Other transactions	
The *Proceedings Against the Crown Act*	1,000
	1,000

Legislative Counsel Services (304-3)

Salaries and wages	4,894,000
Employee benefits	424,700
Transportation and communication	44,500
Services	179,800
Supplies and equipment	88,800
	5,631,800
Less: Recoveries	2,099,900
	3,531,900
Total Operating for Legal Services Program	35,388,100

MINISTRY OF THE ATTORNEY GENERAL

COURT SERVICES PROGRAM :

This program provides for the administration of criminal, civil and family courts in Ontario.

VOTE and item	Accrual 2003-04 Estimates $	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
305		**COURT SERVICES PROGRAM**		
OPERATING				
1	184,759,600	Administration of Justice[8]	177,135,400	181,601,114
2	104,908,200	Judicial Services[9]	105,114,900	109,304,712
S	4,800,000	Bad Debt Expense, the *Financial Administration Act*	-	-
	294,467,800	Total Operating	282,250,300	290,905,826
	203,000,000	Less: Special Warrants	99,000,000	-
	4,800,000	Less: Statutory Appropriations	-	-
	86,667,800	**Amount to be Voted**	183,250,300	290,905,826
CAPITAL				
3	13,000,000	Court Construction	34,861,000	30,509,263
	13,000,000	Total Capital	34,861,000	30,509,263
	10,200,000	Less: Special Warrants	16,500,000	-
	2,800,000	**Amount to be Voted**	18,361,000	30,509,263

- NOTES -

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MINISTRY OF THE ATTORNEY GENERAL

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Administration of Justice (305-1)		$
Salaries and wages		123,497,700
Employee benefits		13,181,700
Transportation and communication		8,012,400
Services		27,730,100
Supplies and equipment		12,329,200
Transfer payments	$	
County and District Law Libraries	6,400	
Chief Justice of Ontario - Conferences and Seminars	2,100	
		8,500
		184,759,600

Statutory Appropriation	
Other transactions	
Bad Debt Expense, the *Financial Administration Act*	4,800,000
	4,800,000

Judicial Services (305-2)		$
Salaries and wages		73,571,100
Employee benefits		21,722,800
Transportation and communication		2,638,800
Services		6,115,000
Supplies and equipment		798,700
Transfer payments	$	
Judges' Library	6,600	
Justices of the Peace Association	600	
Grants - National Judicial Institute/Ontario Conference of Judges	54,600	
		61,800
		104,908,200
Total Operating for Court Services Program		294,467,800

CAPITAL

Court Construction (305-3)	$
Other transactions	
Capital Investments	13,000,000
	13,000,000
Total Capital for Court Services Program	13,000,000

MINISTRY OF THE ATTORNEY GENERAL

VICTIMS' SERVICES PROGRAM :

This program provides services to victims in the criminal justice system and administers funding for community based assistance and referral services. The Office for Victims of Crime and the Criminal Injuries Compensation Board are agencies included in this program.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
306		**VICTIMS' SERVICES PROGRAM**		
OPERATING				
1	47,736,800	Victims' Services Program Management[10]	35,126,100	28,771,664
2	11,119,700	Victim Witness Assistance[11]	11,422,000	8,919,413
3	20,345,500	Criminal Injuries Compensation Board[12]	20,366,800	20,075,024
	79,202,000	Total Operating	66,914,900	57,766,101
	60,800,000	Less: Special Warrants	25,000,000	-
	18,402,000	**Amount to be Voted**	41,914,900	57,766,101

- NOTES -

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MINISTRY OF THE ATTORNEY GENERAL

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Victims' Services Program Management (306-1)		$
Salaries and wages		4,829,100
Employee benefits		695,500
Transportation and communication		857,600
Services		5,242,800
Supplies and equipment		254,900
Transfer payments	$	
Community Coordinating Committees	794,900	
Grants for Victim Crisis Assistance and Referral Services (including Northern Strategy)	7,872,800	
Grants for Partner Assault Response Programs	7,226,700	
Grants for Victims Justice Community	500,000	
Violence Awareness Program	101,400	
Special Victims' Projects	540,000	
Grants for Sexual Assault Initiatives	9,601,100	
Service Plan for Francophone Women	600,000	
Grant Program to Combat Elder Abuse	820,000	
Community Service Improvement Grants	700,000	
Research and Revictimization Prevention Projects Grant Program	700,000	
Police-Linked Community Victims' Services Program	2,350,000	
Community Projects Grant Program	2,050,000	
Demonstration Projects Grant Program	2,000,000	
		35,856,900
		47,736,800

Victim Witness Assistance (306-2)	$
Salaries and wages	8,267,800
Employee benefits	1,185,000
Transportation and communication	401,000
Services	964,100
Supplies and equipment	276,800
Transfer payments	
Special Child Witness Service (Toronto)	25,000
	11,119,700

Criminal Injuries Compensation Board (306-3)	
Salaries and wages	1,975,400
Employee benefits	255,200
Transportation and communication	177,300
Services	761,500
Supplies and equipment	159,500
Transfer payments	
Compensation to Victims of Crime	17,016,600
	20,345,500
Total Operating for Victims' Services Program	79,202,000

CABINET OFFICE

SUMMARY

The Cabinet Office is the central agency which supports the Premier, Cabinet and its Committees in their efforts to set the broad directions and priorities of the Government, and in the determination of its legislative program. It co-ordinates the government's policy initiatives and provides support to the Premier and Cabinet on Order-in-Council appointments, Premier's Correspondence, Freedom of Information requests and other administrative issues. The primary clients served by the Office are the Premier, Cabinet and other central agencies and line ministries; however, some functions (such as Orders-in-Council, Freedom of Information and Premier's Correspondence) have direct contact with the public.

The Cabinet Office also provides administrative/operational support to the Office of the Premier and for other organizational units not directly attached to ministries, such as the Office of the Government House Leader.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
15,822,800	Cabinet Office Program[1]	17,252,000	15,511,319
15,822,800	**Ministry Total Operating**	17,252,000	15,511,319
12,022,300	**Less: Special Warrants**	5,796,700	-
3,800,500	< TOTAL OPERATING TO BE VOTED	11,455,300	15,511,319
15,822,800	**Ministry Total Operating**		
15,822,800	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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CABINET OFFICE

- NOTES -

CABINET OFFICE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
401	Cabinet Office Program					
1	Main Office[1]	16.9	(0.4)	16.5	15.5	(1.0)
2	Government House Leader	0.3	-	0.3	0.3	-
		17.3	(0.4)	16.8	15.8	(1.0)
	Ministry Total Operating	17.3	(0.4)	16.8	15.8	(1.0)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.4)	<< Total Adjustments

CABINET OFFICE

CABINET OFFICE PROGRAM :

This program is responsible for the co-ordination of policy and services to the Cabinet and Members of the Executive Council, to the Priorities, Policy and Communications Board and other Committees of Cabinet. It also includes funds for the operation of the Government House Leader.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
401		**CABINET OFFICE PROGRAM**		
OPERATING				
1	15,494,500	Main Office[1]	16,922,900	15,214,887
2	328,300	Government House Leader	329,100	296,432
	15,822,800	Total Operating	17,252,000	15,511,319
	12,022,300	Less: Special Warrants	5,796,700	-
	3,800,500	**Amount to be Voted**	11,455,300	15,511,319

- NOTES -

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CABINET OFFICE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Main Office (401-1)	$
Salaries and wages	9,975,900
Employee benefits	1,264,100
Transportation and communication	252,400
Services	3,716,400
Supplies and equipment	285,700
	15,494,500

Government House Leader (401-2)	$
Salaries and wages	280,000
Employee benefits	31,300
Transportation and communication	6,600
Services	5,100
Supplies and equipment	5,300
	328,300
Total Operating for Cabinet Office Program	15,822,800

MINISTRY OF CITIZENSHIP

SUMMARY

The Ministry of Citizenship works in partnership to help individuals and the diverse communities of the province flourish. We develop and enforce human rights legislation, support and promote diversity, voluntary action, and equal opportunity for all Ontarians, advance women's economic independence, prevent violence against women and their children, and help seniors live safe, active, independent and meaningful lives.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
19,122,346	Ministry Administration Program[1]	17,915,340	17,439,769
31,774,100	Citizenship Program[2,3]	31,962,200	32,479,417
16,456,700	Ontario Women's Directorate Program[4]	12,665,800	11,179,258
1,070,400	Ontario Seniors' Secretariat Program	1,049,100	2,029,238
7,308,900	Regional Services Program[5]	7,289,100	7,143,521
75,732,446	**Ministry Total Operating**	70,881,540	70,271,203
53,513,600	**Less: Special Warrants**	21,658,000	-
48,246	**Less: Statutory Appropriations**	46,840	45,477
22,170,600	< TOTAL OPERATING TO BE VOTED	49,176,700	70,225,726
75,732,446	**Ministry Total Operating**		
75,732,446	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MINISTRY OF CITIZENSHIP

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	70,881,540	
1.2 2001-02 Public Accounts		72,597,503
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		327,700
2.2 Transfer of functions to other Ministries		(2,654,000)
	70,881,540	70,271,203

MINISTRY OF CITIZENSHIP

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
601	Ministry Administration Program					
1	Ministry Administration[1]	17.9	(0.5)	17.4	19.1	1.7
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		17.9	(0.5)	17.4	19.1	1.7
602	Citizenship Program					
1	Citizenship[2]	19.7	(0.3)	19.4	18.7	(0.6)
2	Ontario Human Rights Commission[3]	11.4	(0.5)	10.9	12.2	1.3
3	Human Rights Tribunal of Ontario	0.9	-	0.9	0.9	-
		32.0	(0.8)	31.2	31.8	0.6
603	Ontario Women's Directorate Program					
1	Ontario Women's Directorate[4]	12.7	(0.1)	12.5	16.5	3.9
		12.7	(0.1)	12.5	16.5	3.9
604	Ontario Seniors' Secretariat Program					
1	Ontario Seniors' Secretariat	1.0	-	1.0	1.1	-
		1.0	-	1.0	1.1	-
605	Regional Services Program					
1	Regional Services[5]	7.3	(0.3)	7.0	7.3	0.3
		7.3	(0.3)	7.0	7.3	0.3
	Ministry Total Operating	70.9	(1.7)	69.2	75.7	6.6

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

$ millions

1. (0.5) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2. (0.3) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3. (0.5) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4. (0.1) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF CITIZENSHIP

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

5. (0.3) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(1.7) << Total Adjustments

MINISTRY OF CITIZENSHIP

MINISTRY ADMINISTRATION PROGRAM :

The Ministry Administration Program ensures efficient provision of administrative services, including strategic business and resource planning and effective support and advice to line managers while achieving Ministry and government objectives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
601		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	19,074,100	Ministry Administration[1]	17,868,500	17,394,292
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	19,122,346	Total Operating	17,915,340	17,439,769
	14,740,700	Less: Special Warrants	5,293,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	4,333,400	**Amount to be Voted**	12,575,500	17,394,292

- NOTES -

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MINISTRY OF CITIZENSHIP

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (601-1)	$
Salaries and wages	8,618,700
Employee benefits	1,031,700
Transportation and communication	847,900
Services	8,087,500
Supplies and equipment	489,300
	19,075,100
Less: Recoveries	1,000
	19,074,100

Main Office	$	
Salaries and wages	1,521,500	
Employee benefits	187,900	
Transportation and communication	116,200	
Services	58,000	
Supplies and equipment	37,400	
		1,921,000

Financial and Administrative Services	$	
Salaries and wages	2,344,200	
Employee benefits	277,900	
Transportation and communication	88,000	
Services	5,107,000	
Supplies and equipment	145,500	
	7,962,600	
Less: Recoveries from other ministries	1,000	
		7,961,600

Human Resources	$	
Salaries and wages	1,245,500	
Employee benefits	133,100	
Transportation and communication	31,000	
Services	621,600	
Supplies and equipment	11,400	
		2,042,600

Communications Services	$	
Salaries and wages	1,167,700	
Employee benefits	141,100	
Transportation and communication	32,000	
Services	302,900	
Supplies and equipment	30,000	
		1,673,700

Analysis and Planning	$	$
Salaries and wages	319,000	
Employee benefits	36,800	
Transportation and communication	5,000	
Services	4,600	
Supplies and equipment	4,800	
		370,200

Legal Services	$	
Transportation and communication	10,000	
Services	1,472,500	
Supplies and equipment	20,000	
		1,502,500

Information Systems	$	
Salaries and wages	2,020,800	
Employee benefits	254,900	
Transportation and communication	565,700	
Services	520,900	
Supplies and equipment	240,200	
		3,602,500

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	19,122,346

MINISTRY OF CITIZENSHIP

CITIZENSHIP PROGRAM :

The Citizenship Program develops and enforces human rights legislation, and supports and promotes diversity, equal opportunity, responsible citizenship and voluntary action for the economic and social benefit of Ontario communities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
602		**CITIZENSHIP PROGRAM**		
OPERATING				
1	18,718,500	Citizenship[2]	19,672,200	20,271,559
2	12,189,400	Ontario Human Rights Commission[3]	11,406,400	11,360,049
3	866,200	Human Rights Tribunal of Ontario	883,600	847,809
	31,774,100	Total Operating	31,962,200	32,479,417
	21,933,800	Less: Special Warrants	10,045,000	-
	9,840,300	**Amount to be Voted**	21,917,200	32,479,417

- NOTES -

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MINISTRY OF CITIZENSHIP

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Citizenship (602-1)		$
Salaries and wages		5,576,700
Employee benefits		644,800
Transportation and communication		540,700
Services		2,910,300
Supplies and equipment		458,900
Transfer payments	$	
Settlement and Integration Grants	5,840,800	
Volunteer Initiatives	2,446,300	
Partnership Projects	300,000	
Grants on behalf of other Ministries	1,000	
		8,588,100
		18,719,500
Less: Recoveries		1,000
		18,718,500

Ontario Human Rights Commission (602-2)	$
Salaries and wages	9,132,100
Employee benefits	969,400
Transportation and communication	614,300
Services	1,294,300
Supplies and equipment	179,300
	12,189,400

Human Rights Tribunal of Ontario (602-3)	
Salaries and wages	656,000
Employee benefits	65,600
Transportation and communication	40,000
Services	84,600
Supplies and equipment	20,000
	866,200
Total Operating for Citizenship Program	31,774,100

MINISTRY OF CITIZENSHIP

ONTARIO WOMEN'S DIRECTORATE PROGRAM :

The Ontario Women's Directorate Program works to prevent violence against women and children, and to advance women's economic independence so that young girls and women can make choices that lead to life and career success.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
603		**ONTARIO WOMEN'S DIRECTORATE PROGRAM**		
OPERATING				
1	16,456,700	Ontario Women's Directorate[4]	12,665,800	11,179,258
	16,456,700	Total Operating	12,665,800	11,179,258
	11,236,000	Less: Special Warrants	3,550,000	-
	5,220,700	**Amount to be Voted**	9,115,800	11,179,258

- NOTES -

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MINISTRY OF CITIZENSHIP

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ontario Women's Directorate (603-1)		$
Salaries and wages		2,087,800
Employee benefits		243,100
Transportation and communication		180,300
Services		1,755,300
Supplies and equipment		76,900
Transfer payments	$	
Violence Prevention Initiatives	7,107,000	
Economic Independence Initiatives	5,006,300	
		12,113,300
		16,456,700
Total Operating for Ontario Women's Directorate Program		16,456,700

MINISTRY OF CITIZENSHIP

ONTARIO SENIORS' SECRETARIAT PROGRAM :

The Ontario Seniors' Secretariat Program undertakes or influences policy initiatives that improve the quality of life of Ontario seniors, and supports public education efforts for and about Ontario seniors.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
604		**ONTARIO SENIORS' SECRETARIAT PROGRAM**		
OPERATING				
1	1,070,400	Ontario Seniors' Secretariat	1,049,100	2,029,238
	1,070,400	Total Operating	1,049,100	2,029,238
	717,500	Less: Special Warrants	370,000	-
	352,900	**Amount to be Voted**	679,100	2,029,238

- NOTES -

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MINISTRY OF CITIZENSHIP

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ontario Seniors' Secretariat (604-1)	$
Salaries and wages	679,100
Employee benefits	89,800
Transportation and communication	40,000
Services	178,500
Supplies and equipment	60,000
Transfer payments	
Seniors' Secretariat Initiatives	23,000
	1,070,400
Total Operating for Ontario Seniors' Secretariat Program	1,070,400

MINISTRY OF CITIZENSHIP

REGIONAL SERVICES PROGRAM :

Regional Services delivers the core business programs and services to clients across Ontario in support of the activities of the Ministry of Culture, the Ministry of Tourism and Recreation and the Ministry of Citizenship.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
605		**REGIONAL SERVICES PROGRAM**		
OPERATING				
1	7,308,900	Regional Services[5]	7,289,100	7,143,521
	7,308,900	Total Operating	7,289,100	7,143,521
	4,885,600	Less: Special Warrants	2,400,000	-
	2,423,300	**Amount to be Voted**	4,889,100	7,143,521

- NOTES -

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MINISTRY OF CITIZENSHIP

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Regional Services (605-1)	$
Salaries and wages	5,461,900
Employee benefits	623,800
Transportation and communication	441,000
Services	505,000
Supplies and equipment	277,200
	7,308,900
Total Operating for Regional Services Program	7,308,900

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

SUMMARY

The mandate of the Ministry is to provide an affordable and effective system of community and social services that supports and invests in: families and communities, to encourage responsibility and accountability; adults, so they can live as independently as possible; and children, to promote their safety, security and healthy start in life.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
29,505,746	Ministry Administration Program[1]	28,864,940	29,666,802
8,251,710,000	Adults' and Children's Services Program[2,3,4,5,6,7,8,9]	8,023,060,400	7,743,073,186
8,281,215,746	**Ministry Total Operating**	8,051,925,340	7,772,739,988
4,502,522,800	**Less: Special Warrants**	2,774,417,100	-
15,248,246	**Less: Statutory Appropriations**	46,840	45,477
3,763,444,700	< TOTAL OPERATING TO BE VOTED	5,277,461,400	7,772,694,511
8,281,215,746	**Ministry Total Operating**		
8,281,215,746	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		
Assets			
15,830,000	Adults' and Children's Services Program	-	-
15,830,000	**Ministry Total Assets**	-	-
7,915,000	**Less: Special Warrants**	-	-
7,915,000	< TOTAL ASSETS TO BE VOTED	-	-

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	7,899,230,940	
1.2 2001-02 Public Accounts		7,776,640,187
2. Supplementary Estimates		
2.1 2002-03 Supplementary Estimates	153,900,000	
3. Government Reorganization		
3.1 Transfer of functions from other Ministries		863,800
3.2 Transfer of functions to other Ministries	(1,205,600)	(4,763,999)
	8,051,925,340	7,772,739,988

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
701	Ministry Administration Program					
1	Ministry Administration[1]	28.8	(1.0)	27.8	29.5	1.7
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		28.9	(1.0)	27.8	29.5	1.7
702	Adults' and Children's Services Program					
1	Program Administration[2]	42.3	(1.1)	41.2	42.1	0.9
2	Field Administration[3]	16.3	(0.8)	15.5	17.6	2.1
3	Financial and Employment Supports[4]	4,577.3	(69.9)	4,507.4	4,566.3	58.9
4	Adults' Social Services[5]	167.2	(0.1)	167.1	167.0	(0.1)
5	Children's Services[6]	2,099.2	(4.5)	2,094.7	2,268.8	174.1
6	Developmental Services - Adults and Children [7]	1,088.9	(6.0)	1,082.9	1,143.2	60.3
7	Family Responsibility Office[8]	31.8	(1.2)	30.6	31.6	0.9
S	Bad Debt Expense, the *Financial Administration Act* [9]	-	4.3	4.3	15.2	10.9
		8,023.1	(79.3)	7,943.8	8,251.7	307.9
	Ministry Total Operating	8,051.9	(80.3)	7,971.6	8,281.2	309.6

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(1.0)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(1.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3.	(0.8)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4.	(6.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(51.7)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(11.7)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
5.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

6.	(4.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
7.	(5.9)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.1)	adjustment for differences between when payments are made to suppliers (cash basis) and when the goods and services are received (accrual basis)
8.	(1.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
9.	4.3	amounts owed to the Province that are expected to become uncollectible in the year (bad debts expense was not reflected on the cash basis)
	(80.3)	<< Total Adjustments

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
13,000,000	Adults' and Children's Services Program	27,084,900	31,557,051
13,000,000	**Ministry Total Capital**	27,084,900	31,557,051
3,200,000	**Less: Special Warrants**	9,700,000	-
9,800,000	< TOTAL CAPITAL TO BE VOTED	17,384,900	31,557,051
13,000,000	**Ministry Total Capital**		
13,000,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

- NOTES -

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
702	Adults' and Children's Services Program					
8	Adults' and Children's Services	27.1	-	27.1	13.0	(14.1)
		27.1	-	27.1	13.0	(14.1)
	Ministry Total Capital	27.1	-	27.1	13.0	(14.1)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years wasprepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

MINISTRY ADMINISTRATION PROGRAM :

To provide strategic business planning advice and business management services to support senior management decision-making. As part of the larger Ontario Public Service, the Ministry's business supports reflect and support the government's overall policies and enterprises.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
701		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	29,457,500	Ministry Administration[1]	28,818,100	29,621,325
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	29,505,746	Total Operating	28,864,940	29,666,802
	14,721,700	Less: Special Warrants	13,298,300	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	14,735,800	**Amount to be Voted**	15,519,800	29,621,325

- NOTES -

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MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (701-1)	$
Salaries and wages	16,730,100
Employee benefits	2,212,900
Transportation and communication	1,352,600
Services	8,232,300
Supplies and equipment	929,600
	29,457,500

Main Office	$	
Salaries and wages	2,049,000	
Employee benefits	185,000	
Transportation and communication	123,300	
Services	179,500	
Supplies and equipment	50,100	
		2,586,900

Financial and Administrative Services	$	
Salaries and wages	5,138,600	
Employee benefits	714,300	
Transportation and communication	221,400	
Services	2,579,000	
Supplies and equipment	228,600	
		8,881,900

Human Resources	$	
Salaries and wages	4,034,400	
Employee benefits	555,700	
Transportation and communication	180,200	
Services	903,000	
Supplies and equipment	253,200	
		5,926,500

Communications Services	$	
Salaries and wages	1,088,000	
Employee benefits	137,600	
Transportation and communication	73,700	
Services	284,500	
Supplies and equipment	161,400	
		1,745,200

Legal Services	$	$
Salaries and wages	282,900	
Employee benefits	38,700	
Transportation and communication	49,000	
Services	2,882,400	
Supplies and equipment	30,300	
		3,283,300

Audit Services	$	
Services	1,250,500	
		1,250,500

Information Services	$	
Salaries and wages	4,137,200	
Employee benefits	581,600	
Transportation and communication	705,000	
Services	153,400	
Supplies and equipment	206,000	
		5,783,200

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	29,505,746

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

ADULTS' AND CHILDREN'S SERVICES PROGRAM :

To provide effective and accountable social and community services directed to those most in need while reinvesting in more early intervention and prevention services. Children's services are comprised of child welfare, young offenders services for youth aged 12-15 at the time of the offence; early intervention and prevention services; early years community-based programs, resources and parenting supports; child development services; children's mental health services; and child care. Adults' services include income and employment supports such as the ministry's violence against women prevention initiatives, the strategy on homelessness, the Family Responsibility Office and services for people with special needs.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
702		**ADULTS' AND CHILDREN'S SERVICES PROGRAM**		
OPERATING				
1	42,104,600	Program Administration[2]	42,285,300	48,563,125
2	17,570,600	Field Administration[3]	16,292,400	16,312,344
3	4,566,300,600	Financial and Employment Supports[4]	4,577,309,000	4,477,387,892
4	166,984,400	Adults' Social Services[5]	167,170,000	162,422,933
5	2,268,807,600	Children's Services[6]	2,099,212,500	1,980,156,574
6	1,143,188,200	Developmental Services - Adults and Children[7]	1,088,944,000	1,031,036,736
7	31,554,000	Family Responsibility Office[8]	31,847,200	27,193,582
S	15,200,000	Bad Debt Expense, the *Financial Administration Act*[9]	-	-
	8,251,710,000	Total Operating	8,023,060,400	7,743,073,186
	4,487,801,100	Less: Special Warrants	2,761,118,800	-
	15,200,000	Less: Statutory Appropriations	-	-
	3,748,708,900	**Amount to be Voted**	5,261,941,600	7,743,073,186
Assets				
9	15,830,000	Adults' and Children's Services	-	-
	15,830,000	Total Assets	-	-
	7,915,000	Less: Special Warrants	-	-
	7,915,000	**Amount to be Voted**	-	-

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MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
702		**ADULTS' AND CHILDREN'S SERVICES PROGRAM**		
CAPITAL				
8	13,000,000	Adults' and Children's Services	27,084,900	31,557,051
	13,000,000	Total Capital	27,084,900	31,557,051
	3,200,000	Less: Special Warrants	9,700,000	-
	9,800,000	**Amount to be Voted**	17,384,900	31,557,051

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- NOTES -

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (702-1)	$
Salaries and wages	17,067,700
Employee benefits	2,165,900
Transportation and communication	1,345,000
Services	20,517,000
Supplies and equipment	1,009,000
	42,104,600

Field Administration (702-2)	
Salaries and wages	13,464,300
Employee benefits	1,151,100
Transportation and communication	232,200
Services	2,496,900
Supplies and equipment	226,100
	17,570,600

Financial and Employment Supports (702-3)		
Salaries and wages		105,919,100
Employee benefits		14,975,900
Transportation and communication		22,841,900
Services		32,513,200
Supplies and equipment		14,480,200
Transfer payments	$	
Ontario Disability Support program - Financial Assistance	2,077,415,800	
Ontario Disability Support program - Employment Assistance	47,884,200	
Ontario Works - Financial Assistance	1,538,422,300	
Ontario Works - Employment Assistance	167,202,200	
Ontario Drug Benefit Plan	537,254,900	
Automating Social Assistance Project	7,390,900	
		4,375,570,300
		4,566,300,600

Financial and Employment Assistance		$	$
Salaries and wages		98,040,400	
Employee benefits		14,193,700	
Transportation and communication		16,720,900	
Services		28,230,200	
Supplies and equipment		12,203,600	
Transfer payments	$		
Ontario Disability Support program - Financial Assistance	2,077,415,800		
Ontario Disability Support program - Employment Assistance	47,884,200		
Ontario Works - Financial Assistance	1,538,422,300		
Ontario Works - Employment Assistance	167,202,200		
Ontario Drug Benefit Plan	537,254,900		
		4,368,179,400	
			4,537,568,200

- NOTES -

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

ADULTS' AND CHILDREN'S SERVICES PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Automating Social Assistance Project	$	$
Salaries and wages	6,094,900	
Employee benefits	666,700	
Transportation and communication	5,589,900	
Services	1,573,900	
Supplies and equipment	2,064,000	
Transfer payments		
Automating Social Assistance Project	7,390,900	
		23,380,300

Social Benefits Tribunal	$	
Salaries and wages	1,783,800	
Employee benefits	115,500	
Transportation and communication	531,100	
Services	2,709,100	
Supplies and equipment	212,600	
		5,352,100

Statutory Appropriations

Other transactions		
Bad Debt Expense, the *Financial Administration Act*		15,200,000
		15,200,000

Adults' Social Services (702-4)

Salaries and wages		1,354,000
Employee benefits		171,100
Transportation and communication		53,500
Services		10,100
Supplies and equipment		33,000
Transfer payments	$	
Violence against women	91,850,500	
Supports to Community Living	60,909,500	
Aboriginal Healing and Wellness Strategy	12,602,700	
		165,362,700
		166,984,400

Children's Services (702-5)

		$
Salaries and wages		73,434,400
Employee benefits		7,228,100
Transportation and communication		6,532,500
Services		12,964,800
Supplies and equipment		6,921,500
Transfer payments	$	
Community support services	141,462,800	
Child welfare services	1,023,832,300	
Child and family intervention services	281,197,800	
Child care	514,058,500	
Child treatment services	84,730,600	
Young offenders' services	116,428,800	
Payments in lieu of municipal taxes	15,500	
		2,161,726,300
		2,268,807,600

Developmental Services - Adults and Children (702-6)

Salaries and wages		95,160,700
Employee benefits		15,993,600
Transportation and communication		227,400
Services		6,834,900
Supplies and equipment		9,902,100
Transfer payments	$	
Residential services	575,360,600	
Supportive services	439,374,500	
Payments in lieu of municipal taxes	334,400	
		1,015,069,500
		1,143,188,200

Family Responsibility Office (702-7)

Salaries and wages	19,328,700
Employee benefits	2,724,700
Transportation and communication	2,208,800
Services	6,293,900
Supplies and equipment	997,900
	31,554,000
Total Operating for Adults' and Children's Services Program	8,251,710,000

- NOTES -

MINISTRY OF COMMUNITY, FAMILY AND CHILDREN'S SERVICES

ADULTS' AND CHILDREN'S SERVICES PROGRAM - Continued
STANDARD ACCOUNTS CLASSIFICATION

Assets

Adults' and Children's Services (702-9)		$
Advances and recoverable amounts	$	
Ontario Disability Support Program - Financial Assistance	15,700,000	
Violence against Women	10,000	
Community Support Services	20,000	
Child Welfare	40,000	
Child and Family Intervention	20,000	
Residential Services	10,000	
Supportive Services	30,000	
		15,830,000
		15,830,000

Financial and Employment Supports	$	
Advances and recoverable amounts		
Ontario Disability Support Program - Financial Assistance	15,700,000	
		15,700,000

Adults' Social Services	$	
Advances and recoverable amounts		
Violence against Women	10,000	
		10,000

Children's Services		$	$
Advances and recoverable amounts	$		
Community Support Services	20,000		
Child Welfare	40,000		
Child and Family Intervention	20,000		
		80,000	
			80,000

Developmental Services		$	
Advances and recoverable amounts	$		
Residential Services	10,000		
Supportive Services	30,000		
		40,000	
			40,000
Total Assets for Adults' and Children's Services Program			15,830,000

CAPITAL

Adults' and Children's Services (702-8)	$
Transfer payments	
Capital Grants	13,000,000
	13,000,000
Total Capital for Adults' and Children's Services Program	13,000,000

MINISTRY OF CONSUMER AND BUSINESS SERVICES

SUMMARY

The purpose of the Ministry of Consumer and Business Services is to be a responsive, innovative world leader in customer service, electronic service delivery, and consumer protection by delivering quality products for a fair, safe, dynamic and informed Ontario marketplace.

This purpose is realized by the ministry, its related agencies, and partners through a body of legislation, regulation and practice designed to: set the policy framework, set standards, manage the compliance process, advance shared public/private responsibility and partnership, position the ministry as a source of easily accessible marketplace information and promote consumer self-sufficiency.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
44,207,446	Ministry Administration Program[1]	43,955,440	45,222,002
52,755,200	Registration Program[2,3]	54,884,600	56,726,601
9,887,300	Consumer Protection and Public Safety/Business Standards Program[4]	9,091,600	9,790,705
36,114,000	Alcohol and Gaming Management Program[5]	36,739,200	35,388,419
35,942,900	Integrated Service Delivery Program[6]	29,607,400	27,173,616
178,906,846	**Ministry Total Operating**	174,278,240	174,301,343
81,651,000	**Less: Special Warrants**	85,135,000	-
65,246	**Less: Statutory Appropriations**	62,840	2,445,477
97,190,600	< TOTAL OPERATING TO BE VOTED	89,080,400	171,855,866
178,906,846	**Ministry Total Operating**		
(24,000)	Adjustments for Bad Debt Expense		
178,882,846	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF CONSUMER AND BUSINESS SERVICES

- NOTES -

MINISTRY OF CONSUMER AND BUSINESS SERVICES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
801	Ministry Administration Program					
1	Ministry Administration[1]	43.9	(0.3)	43.6	44.2	0.5
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
S	Bad Debt Expense, the *Financial Administration Act*	-	-	-	-	-
		44.0	(0.3)	43.7	44.2	0.5
802	Registration Program					
1	Program Administration[2]	2.0	(0.1)	2.0	2.7	0.8
2	Registration Services[3]	52.8	(1.3)	51.6	50.0	(1.6)
S	Crown Contribution re Judges' Plan, the *Registry Act*	-	-	-	-	-
S	Claims against Land Titles Assurance Fund	-	-	-	-	-
		54.9	(1.3)	53.6	52.8	(0.8)
803	Consumer Protection and Public Safety/Business Standards Program					
1	Program Administration	0.6	-	0.5	0.6	-
2	Marketplace Standards and Services[4]	5.8	(0.1)	5.6	6.4	0.8
3	Sector Liaison	1.6	-	1.6	1.7	0.2
4	Licence Appeal Tribunal	1.2	-	1.1	1.2	-
		9.1	(0.2)	8.9	9.9	1.0
804	Alcohol and Gaming Management Program					
1	Alcohol and Gaming Commission of Ontario[5]	36.7	(1.1)	35.7	36.1	0.4
		36.7	(1.1)	35.7	36.1	0.4
805	Integrated Service Delivery Program					
1	Integrated Service Delivery[6]	29.6	(0.5)	29.1	35.9	6.8
		29.6	(0.5)	29.1	35.9	6.8
	Ministry Total Operating	174.3	(3.3)	171.0	178.9	7.9

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF CONSUMER AND BUSINESS SERVICES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

3. (1.3) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

4. (0.1) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

5. (1.1) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

6. (0.5) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(3.3) << Total Adjustments

MINISTRY OF CONSUMER AND BUSINESS SERVICES

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
854,500	Registration Program	509,600	-
854,500	**Ministry Total Capital**	509,600	-
471,300	**Less: Special Warrants**	500,000	-
383,200	< TOTAL CAPITAL TO BE VOTED	9,600	-
854,500	**Ministry Total Capital**		
854,500	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF CONSUMER AND BUSINESS SERVICES

- NOTES -

MINISTRY OF CONSUMER AND BUSINESS SERVICES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
802	Registration Program					
3	Accommodation Capital	0.5	-	0.5	0.9	0.3
		0.5	-	0.5	0.9	0.3
	Ministry Total Capital	0.5	-	0.5	0.9	0.3

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF CONSUMER AND BUSINESS SERVICES

MINISTRY ADMINISTRATION PROGRAM :

This program provides administration and support services to ministry programs.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
801		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	44,158,200	Ministry Administration[1]	43,908,600	45,176,525
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
S	1,000	Bad Debt Expense, the *Financial Administration Act*	-	-
	44,207,446	Total Operating	43,955,440	45,222,002
	20,963,100	Less: Special Warrants	21,248,000	-
	49,246	Less: Statutory Appropriations	46,840	45,477
	23,195,100	**Amount to be Voted**	22,660,600	45,176,525

- NOTES -

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MINISTRY OF CONSUMER AND BUSINESS SERVICES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (801-1)	$
Salaries and wages	7,359,200
Employee benefits	975,500
Transportation and communication	381,400
Services	35,507,900
Supplies and equipment	301,300
	44,525,300
Less: Recoveries	367,100
	44,158,200

Main Office	$	
Salaries and wages	948,300	
Employee benefits	155,000	
Transportation and communication	77,200	
Services	100,900	
Supplies and equipment	56,800	
		1,338,200

Financial and Administrative Services	$	
Salaries and wages	3,812,700	
Employee benefits	440,100	
Transportation and communication	83,900	
Services	24,250,900	
Supplies and equipment	95,000	
	28,682,600	
Less: Recoveries	367,100	
		28,315,500

Human Resources	$	
Salaries and wages	780,500	
Employee benefits	130,100	
Transportation and communication	95,400	
Services	27,200	
Supplies and equipment	19,000	
		1,052,200

Communications Services	$	$
Salaries and wages	1,008,500	
Employee benefits	124,700	
Transportation and communication	70,900	
Services	355,900	
Supplies and equipment	76,000	
		1,636,000

Analysis and Planning	$	
Salaries and wages	800,200	
Employee benefits	125,600	
Transportation and communication	19,900	
Services	14,600	
Supplies and equipment	27,900	
		988,200

Legal Services	$	
Salaries and wages	9,000	
Transportation and communication	21,700	
Services	2,761,300	
Supplies and equipment	22,000	
		2,814,000

Audit Services	$	
Transportation and communication	12,400	
Services	509,700	
Supplies and equipment	4,600	
		526,700

Information Systems	$	
Services	7,487,400	
		7,487,400

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
Other transactions	
Bad Debt Expense, the *Financial Administration Act*	1,000
	49,246
Total Operating for Ministry Administration Program	44,207,446

MINISTRY OF CONSUMER AND BUSINESS SERVICES

REGISTRATION PROGRAM :

This program provides for the registration of documents and plans relating to the ownership and encumbrance of real property, registration of conditional sales contracts, chattel mortgages and other documents related to personal property pledged as security. In addition, it registers and maintains accurate information on births, adoptions, marriages, deaths and legal name changes to determine individual rights and obligations in health, social programs, child support, citizenship and law enforcement. It also manages the legal identification or establishment of almost all of the business and not-for-profit entities operating in Ontario and the provision of public access to registered information about these entities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
802		**REGISTRATION PROGRAM**		
OPERATING				
1	2,748,300	Program Administration[2]	2,034,600	2,138,326
2	49,990,900	Registration Services[3]	52,834,000	52,188,275
S	15,000	Crown Contribution re Judges' Plan, the *Registry Act*	15,000	-
S	1,000	Claims against Land Titles Assurance Fund	1,000	2,400,000
	52,755,200	Total Operating	54,884,600	56,726,601
	24,819,400	Less: Special Warrants	27,116,000	-
	16,000	Less: Statutory Appropriations	16,000	2,400,000
	27,919,800	**Amount to be Voted**	27,752,600	54,326,601
CAPITAL				
3	854,500	Accommodation Capital	509,600	-
	854,500	Total Capital	509,600	-
	471,300	Less: Special Warrants	500,000	-
	383,200	**Amount to be Voted**	9,600	-

- NOTES -

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MINISTRY OF CONSUMER AND BUSINESS SERVICES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (802-1)	$
Salaries and wages	1,921,300
Employee benefits	289,800
Transportation and communication	154,300
Services	234,500
Supplies and equipment	149,400
	2,749,300
Less: Recoveries	1,000
	2,748,300

Registration Services (802-2)	
Salaries and wages	33,721,000
Employee benefits	4,925,700
Transportation and communication	3,639,200
Services	6,172,400
Supplies and equipment	1,565,300
	50,023,600
Less: Recoveries	32,700
	49,990,900

Companies and Personal Property Security Registration	$	
Salaries and wages	5,072,900	
Employee benefits	804,300	
Transportation and communication	490,300	
Services	2,362,900	
Supplies and equipment	476,900	
	9,207,300	
Less: Recoveries	1,000	
		9,206,300

Real Property Registration	$	
Salaries and wages	22,211,600	
Employee benefits	3,003,900	
Transportation and communication	431,600	
Services	321,400	
Supplies and equipment	663,700	
	26,632,200	
Less: Recoveries	31,700	
		26,600,500

Office of the Registrar General	$	$
Salaries and wages	6,436,500	
Employee benefits	1,117,500	
Transportation and communication	2,717,300	
Services	3,488,100	
Supplies and equipment	424,700	
		14,184,100

Statutory Appropriations		
Other transactions	$	
Crown Contribution re Judges' Plan, the *Registry Act*	15,000	
Claims against Land Titles Assurance Fund	1,000	
		16,000
		16,000
Total Operating for Registration Program		52,755,200

CAPITAL

Accommodation Capital (802-3)	$
Services	854,500
	854,500
Total Capital for Registration Program	854,500

MINISTRY OF CONSUMER AND BUSINESS SERVICES

CONSUMER PROTECTION AND PUBLIC SAFETY/BUSINESS STANDARDS PROGRAM :

This program deals with central policy development for the ministry and provides governance, accountability, and relationship management with respect to the ministry's agencies, Administrative Authorities, and other service delivery partners. In addition, it provides for registration of businesses under various consumer protection acts while giving selected industry groups responsibility and tools to regulate themselves. The Licence Appeal Tribunal hears licencing and registration appeals and compensation decisions.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
803		**CONSUMER PROTECTION AND PUBLIC SAFETY/BUSINESS STANDARDS PROGRAM**		
OPERATING				
1	554,600	Program Administration	564,900	547,545
2	6,434,400	Marketplace Standards and Services[4]	5,754,800	6,007,959
3	1,738,800	Sector Liaison	1,607,400	2,299,519
4	1,159,500	Licence Appeal Tribunal	1,164,500	935,682
	9,887,300	Total Operating	9,091,600	9,790,705
	5,561,900	Less: Special Warrants	4,996,000	-
	4,325,400	**Amount to be Voted**	4,095,600	9,790,705

- NOTES -

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MINISTRY OF CONSUMER AND BUSINESS SERVICES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (803-1)	$
Salaries and wages	429,300
Employee benefits	70,300
Transportation and communication	15,000
Services	25,000
Supplies and equipment	15,000
	554,600

Marketplace Standards and Services (803-2)	
Salaries and wages	4,186,900
Employee benefits	686,600
Transportation and communication	342,100
Services	1,061,800
Supplies and equipment	177,000
	6,454,400
Less: Recoveries	20,000
	6,434,400

Sector Liaison (803-3)	$
Salaries and wages	1,055,300
Employee benefits	321,500
Transportation and communication	20,000
Services	818,800
Supplies and equipment	25,000
	2,240,600
Less: Recoveries	501,800
	1,738,800

Licence Appeal Tribunal (803-4)	
Salaries and wages	633,800
Employee benefits	113,600
Transportation and communication	94,200
Services	282,000
Supplies and equipment	35,900
	1,159,500
Total Operating for Consumer Protection and Public Safety/Business Standards Program	9,887,300

MINISTRY OF CONSUMER AND BUSINESS SERVICES

ALCOHOL AND GAMING MANAGEMENT PROGRAM :

This program establishes the regulatory framework and sets and enforces standards in specific business sectors through the Alcohol and Gaming Commission of Ontario. It maintains a database of consumer complaints, inspects and investigates questionable business practices, and takes enforcement measures when necessary. It also serves a compelling need for consumer protection or standards in industries where the risks of criminal activity and potential social costs are high (e.g. casino gambling, beverage alcohol).

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
804		**ALCOHOL AND GAMING MANAGEMENT PROGRAM**		
OPERATING				
1	36,114,000	Alcohol and Gaming Commission of Ontario[5]	36,739,200	35,388,419
	36,114,000	Total Operating	36,739,200	35,388,419
	16,664,700	Less: Special Warrants	18,052,000	-
	19,449,300	**Amount to be Voted**	18,687,200	35,388,419

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF CONSUMER AND BUSINESS SERVICES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Alcohol and Gaming Commission of Ontario (804-1)	$
Salaries and wages	28,401,700
Employee benefits	4,380,800
Transportation and communication	2,414,700
Services	3,524,500
Supplies and equipment	2,057,400
	40,779,100
Less: Recoveries	4,665,100
	36,114,000
Total Operating for Alcohol and Gaming Management Program	36,114,000

MINISTRY OF CONSUMER AND BUSINESS SERVICES

INTEGRATED SERVICE DELIVERY PROGRAM :

This program plays an enterprise and leadership role in achieving the government's vision of high quality integrated service delivery for businesses and individuals. The program provides a number of customer services through Publications Ontario, Access and Inquiry Services, Government Information Centers, and Ontario Business Connects. Through a private sector consortium, the program will deliver the integrated electronic government services and products to individuals such as: current legislation and government publications, the ability to change addresses with several ministries, and renewals of outdoor cards and vehicle licence plate stickers, etc.

VOTE and item	Accrual 2003-04 Estimates $	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
805		**INTEGRATED SERVICE DELIVERY PROGRAM**		
OPERATING				
1	35,942,900	Integrated Service Delivery[6]	29,607,400	27,173,616
	35,942,900	Total Operating	29,607,400	27,173,616
	13,641,900	Less: Special Warrants	13,723,000	-
	22,301,000	**Amount to be Voted**	15,884,400	27,173,616

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF CONSUMER AND BUSINESS SERVICES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Integrated Service Delivery (805-1)	$
Salaries and wages	12,270,600
Employee benefits	1,934,800
Transportation and communication	1,256,600
Services	25,141,500
Supplies and equipment	2,545,200
	43,148,700
Less: Recoveries	7,205,800
	35,942,900

Program Management	$	$
Salaries and wages	6,125,800	
Employee benefits	913,400	
Transportation and communication	569,700	
Services	22,927,800	
Supplies and equipment	664,500	
	31,201,200	
Less: Recoveries	3,220,200	
		27,981,000

Government Information Centres	$	$
Salaries and wages	2,768,700	
Employee benefits	462,700	
Transportation and communication	213,700	
Services	899,600	
Supplies and equipment	50,600	
		4,395,300

Access and Inquiry Services	$	$
Salaries and wages	1,952,800	
Employee benefits	305,600	
Transportation and communication	75,700	
Services	383,700	
Supplies and equipment	275,100	
	2,992,900	
Less: Recoveries	290,000	
		2,702,900

Publications Ontario	$	$
Salaries and wages	1,423,300	
Employee benefits	253,100	
Transportation and communication	397,500	
Services	930,400	
Supplies and equipment	1,555,000	
	4,559,300	
Less: Recoveries	3,695,600	
		863,700
Total Operating for Integrated Service Delivery Program		35,942,900

MINISTRY OF CULTURE

SUMMARY

The Ministry of Culture encourages the arts, protects Ontario's heritage and advances the public library system and cultural industries in order to maximize their contribution to the province's economic and social vitality. Through funding from gaming revenues, the Ontario Trillium Foundation helps community organizations address local priorities in arts and culture, sport and recreation, the environment and social and human services by making strategic investments in collaboration with charities and non-profit organizations.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
1,000	Ministry Administration Program	1,000	-
131,426,500	Culture Program[1]	140,754,700	141,476,747
100,001,000	Ontario Trillium Foundation Program	100,001,000	100,000,000
231,428,500	**Ministry Total Operating**	240,756,700	241,476,747
198,119,200	**Less: Special Warrants**	146,953,000	-
33,309,300	< TOTAL OPERATING TO BE VOTED	93,803,700	241,476,747
231,428,500	**Ministry Total Operating**		
14,100,000	Net Consolidation Adjustment - Ontario Science Centre		
6,300,000	Net Consolidation Adjustment - Ontario Trillium Foundation		
17,650,000	Net Consolidation Adjustment - Royal Ontario Museum		
269,478,500	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF CULTURE

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$	$
OPERATING		
1. Previously Published Data		
1.1 2002-03 Printed Estimates	240,756,700	
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		241,476,747
	240,756,700	241,476,747

MINISTRY OF CULTURE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2801	Ministry Administration Program					
1	Ministry Administration	-	-	-	-	-
		-	-	-	-	-
2802	Culture Program					
1	Culture[1]	140.8	(1.1)	139.6	131.4	(8.2)
		140.8	(1.1)	139.6	131.4	(8.2)
2803	Ontario Trillium Foundation Program					
1	Ontario Trillium Foundation	100.0	-	100.0	100.0	-
		100.0	-	100.0	100.0	-
	Ministry Total Operating	240.8	(1.1)	239.6	231.4	(8.2)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(1.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(1.1)	<< Total Adjustments

MINISTRY OF CULTURE

- NOTES -

MINISTRY OF CULTURE

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
85,000,000	Culture Capital Program	8,003,000	8,150,400
85,000,000	**Ministry Total Capital**	8,003,000	8,150,400
59,000,000	**Less: Special Warrants**	8,000,000	-
26,000,000	< TOTAL CAPITAL TO BE VOTED	3,000	8,150,400
85,000,000	**Ministry Total Capital**		
(6,300,000)	Net Consolidation Adjustment - Ontario Science Centre		
300,000	Net Consolidation Adjustment - Ontario Trillium Foundation		
26,700,000	Net Consolidation Adjustment - Royal Ontario Museum		
105,700,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	8,003,000	
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		8,150,400
	8,003,000	8,150,400

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MINISTRY OF CULTURE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
CAPITAL						
2804	Culture Capital Program					
1	Culture Capital	8.0	-	8.0	85.0	77.0
		8.0	-	8.0	85.0	77.0
	Ministry Total Capital	8.0	-	8.0	85.0	77.0

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF CULTURE

MINISTRY ADMINISTRATION PROGRAM :

The Ministry Administration program includes the Minister's Office and the Deputy Minister's Office. The program is responsible for overseeing the operations and policies of the Ministry.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2801		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	1,000	Ministry Administration	1,000	-
	1,000	Total Operating	1,000	-
	1,000	**Amount to be Voted**	1,000	-

- NOTES -

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MINISTRY OF CULTURE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (2801-1)	$
Services	1,000
	1,000
Total Operating for Ministry Administration Program	1,000

MINISTRY OF CULTURE

CULTURE PROGRAM :

The Culture Program encourages the arts and cultural industries, protects Ontario's heritage and advances the public library system in order to maximize their contribution to the province's economic and social vitality.

VOTE and item	Accrual 2003-04 Estimates $	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
2802		**CULTURE PROGRAM**		
OPERATING				
1	131,426,500	Culture[1]	140,754,700	141,476,747
	131,426,500	Total Operating	140,754,700	141,476,747
	98,119,200	Less: Special Warrants	46,953,000	-
	33,307,300	**Amount to be Voted**	93,801,700	141,476,747

- NOTES -

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MINISTRY OF CULTURE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Culture (2802-1)		$
Salaries and wages		4,274,700
Employee benefits		451,600
Transportation and communication		199,600
Services		648,800
Supplies and equipment		99,500
Transfer payments	$	
Arts Sector Support	1,860,800	
Heritage Sector Support	3,620,900	
Libraries Sector Support	29,646,100	
Cultural Agencies Support	2,048,500	
Art Gallery of Ontario	11,182,500	
McMichael Canadian Collection	2,740,800	
Ontario Arts Council	24,937,400	
Ontario Media Development Corporation	9,428,500	
Ontario Heritage Foundation	2,195,800	
Ontario Science Centre	15,199,400	
Royal Botanical Gardens	1,598,500	
Royal Ontario Museum	18,517,800	
Science North	2,776,300	
		125,753,300
		131,427,500
Less: Recoveries		1,000
		131,426,500
Total Operating for Culture Program		131,426,500

MINISTRY OF CULTURE

ONTARIO TRILLIUM FOUNDATION PROGRAM :

The Ontario Trillium Foundation helps community organizations address local priorities in arts and culture, sport and recreation, the environment and social and human services by making strategic investments in collaboration with charities and non-profit organizations.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2803		**ONTARIO TRILLIUM FOUNDATION PROGRAM**		
OPERATING				
1	100,001,000	Ontario Trillium Foundation	100,001,000	100,000,000
	100,001,000	Total Operating	100,001,000	100,000,000
	100,000,000	Less: Special Warrants	100,000,000	-
	1,000	**Amount to be Voted**	1,000	100,000,000

- NOTES -

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MINISTRY OF CULTURE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ontario Trillium Foundation (2803-1)	$
Transfer payments	
Ontario Trillium Foundation	100,001,000
	100,001,000
Total Operating for Ontario Trillium Foundation Program	100,001,000

MINISTRY OF CULTURE

CULTURE CAPITAL PROGRAM :

The Culture Capital Program preserves and enhances Ontario's investment in culture infrastructure, including the Ministry's agencies.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2804		**CULTURE CAPITAL PROGRAM**		
CAPITAL				
1	85,000,000	Culture Capital	8,003,000	8,150,400
	85,000,000	Total Capital	8,003,000	8,150,400
	59,000,000	Less: Special Warrants	8,000,000	-
	26,000,000	**Amount to be Voted**	3,000	8,150,400

- NOTES -

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MINISTRY OF CULTURE

STANDARD ACCOUNTS CLASSIFICATION

CAPITAL

Culture Capital (2804-1)

		$
Transfer payments	$	
Cultural Agencies Repairs and Rehabilitation	5,000,000	
SuperBuild Sports, Culture and Tourism Partnerships	40,000,000	
Sports, Culture and Tourism Partnerships - COIP Contribution	40,000,000	
		85,000,000
		85,000,000
Total Capital for Culture Capital Program		85,000,000

MINISTRY OF EDUCATION

SUMMARY

The Ministry of Education is committed to providing Ontario students with an excellent and accountable elementary/secondary education, so their futures and that of the Province will be characterized by continued prosperity, stability and growth.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
21,316,646	Ministry Administration Program[1]	20,989,340	20,885,039
10,005,815,400	Elementary and Secondary Education Program[2,3,4]	9,396,271,300	9,012,921,412
10,027,132,046	**Ministry Total Operating**	9,417,260,640	9,033,806,451
4,994,058,900	**Less: Special Warrants**	2,600,630,500	-
306,048,246	**Less: Statutory Appropriations**	670,048,240	645,079,847
4,727,024,900	< TOTAL OPERATING TO BE VOTED	6,146,581,900	8,388,726,604
10,027,132,046	**Ministry Total Operating**		
1,060,000	Net Consolidation Adjustment - Education Quality and Accountablity Office		
(6,420,700)	Net Consolidation Adjustment - Ontario Educational Communications Authority (TV Ontario)		
10,021,771,346	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		
Assets			
625,000	Elementary and Secondary Education Program	-	6,530,016
625,000	**Ministry Total Assets**	-	6,530,016
624,000	**Less: Special Warrants**	-	-
1,000	< TOTAL ASSETS TO BE VOTED	-	6,530,016

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MINISTRY OF EDUCATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1001	Ministry Administration Program					
1	Ministry Administration[1]	20.9	(0.7)	20.3	21.3	1.0
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		21.0	(0.7)	20.3	21.3	1.0
1002	Elementary and Secondary Education Program					
1	Policy and Program Delivery[2]	8,660.4	(49.8)	8,610.6	9,632.8	1,022.2
2	Educational Operations[3]	65.8	(1.7)	64.1	67.0	2.9
S	Teachers' Pension Fund[4]	670.0	(522.4)	147.6	306.0	158.4
		9,396.3	(574.0)	8,822.3	10,005.8	1,183.5
	Ministry Total Operating	9,417.3	(574.7)	8,842.6	10,027.1	1,184.5

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(1.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(48.8)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	0.1	adjustment for differences between when payments are made to suppliers (cash basis) and when the goods and services are received (accrual basis)
3.	(1.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4.	(522.4)	adjustment for the difference between contributions under the Teachers' Pension Act (cash basis) and the cost to the Province of pension benefits earned by teachers (accrual basis)
	(574.7)	<< Total Adjustments

- NOTES -

MINISTRY OF EDUCATION

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
16,085,000	Elementary and Secondary Education Program	9,706,000	17,145,959
16,085,000	**Ministry Total Capital**	9,706,000	17,145,959
3,000,000	**Less: Special Warrants**	-	-
13,085,000	< TOTAL CAPITAL TO BE VOTED	9,706,000	17,145,959
16,085,000	**Ministry Total Capital**		
16,085,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MINISTRY OF EDUCATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
1002	Elementary and Secondary Education Program					
3	Support for Elementary and Secondary Education	9.7	-	9.7	16.1	6.4
		9.7	-	9.7	16.1	6.4
	Ministry Total Capital	9.7	-	9.7	16.1	6.4

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF EDUCATION

MINISTRY ADMINISTRATION PROGRAM :

To provide the overall direction required to enable the Ministry of Education to meet its objectives; and to provide the administrative and support services for the operational programs of the Ministry of Education.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1001		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	21,268,400	Ministry Administration[1]	20,942,500	20,839,562
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	21,316,646	Total Operating	20,989,340	20,885,039
	11,302,400	Less: Special Warrants	8,223,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	9,966,000	**Amount to be Voted**	12,719,500	20,839,562

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF EDUCATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1001-1)	$
Salaries and wages	13,431,200
Employee benefits	2,118,200
Transportation and communication	990,800
Services	12,053,700
Supplies and equipment	674,600
	29,268,500
Less: Recoveries	8,000,100
	21,268,400

Main Office	$	
Salaries and wages	1,677,800	
Employee benefits	213,500	
Transportation and communication	153,800	
Services	169,200	
Supplies and equipment	61,600	
		2,275,900

Financial and Administrative Services	$	
Salaries and wages	2,726,400	
Employee benefits	975,300	
Transportation and communication	491,200	
Services	4,918,700	
Supplies and equipment	90,000	
	9,201,600	
Less: Recoveries from other ministries	2,904,100	
		6,297,500

Human Resources	$	
Salaries and wages	1,629,600	
Employee benefits	142,400	
Transportation and communication	66,000	
Services	529,500	
Supplies and equipment	31,500	
	2,399,000	
Less: Recoveries from other ministries	814,900	
		1,584,100

Communications Services	$	$
Salaries and wages	3,643,800	
Employee benefits	452,700	
Transportation and communication	121,000	
Services	532,400	
Supplies and equipment	177,600	
	4,927,500	
Less: Recoveries from other ministries	1,602,000	
		3,325,500

Legal Services	$	
Transportation and communication	28,900	
Services	2,292,600	
Supplies and equipment	28,900	
	2,350,400	
Less: Recoveries from other ministries	587,300	
		1,763,100

Audit Services	$	
Services	744,200	
Less: Recoveries from other ministries	173,600	
		570,600

Information Systems	$	
Salaries and wages	3,753,600	
Employee benefits	334,300	
Transportation and communication	129,900	
Services	2,867,100	
Supplies and equipment	285,000	
	7,369,900	
Less: Recoveries from other ministries	1,918,200	
		5,451,700

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	21,316,646

MINISTRY OF EDUCATION

ELEMENTARY AND SECONDARY EDUCATION PROGRAM :

The program provides policy and program direction and financial support to elementary and secondary schools and agencies in Ontario in order to foster and sustain a high-quality education system for all students in this province, no matter where they live. The program aims to achieve three primary outcomes: excellence in student achievement; preparation of all students for success in further education, work, and community life; and improvement of Ontario's ability to compete in a global marketplace.

Key components of the program are: supporting the implementation of a rigorous curriculum, supporting student learning and maintaining challenging standards of achievement, and supporting excellence in teaching; provision of financial support to a streamlined and efficient education system with a focus on teaching and learning in the classroom, accountability for the funding of elementary and secondary education, and operation of provincial schools for the deaf, blind, deaf/blind and students with learning disabilities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1002		**ELEMENTARY AND SECONDARY EDUCATION PROGRAM**		
OPERATING				
1	9,632,812,200	Policy and Program Delivery[2]	8,660,441,400	8,301,586,280
2	67,003,200	Educational Operations[3]	65,828,500	66,300,762
S	306,000,000	Teachers' Pension Fund[4]	670,001,400	645,034,370
	10,005,815,400	Total Operating	9,396,271,300	9,012,921,412
	4,982,756,500	Less: Special Warrants	2,592,407,500	-
	306,000,000	Less: Statutory Appropriations	670,001,400	645,034,370
	4,717,058,900	**Amount to be Voted**	6,133,862,400	8,367,887,042
Assets				
4	625,000	Policy and Program Delivery	-	6,530,016
	625,000	Total Assets	-	6,530,016
	624,000	Less: Special Warrants	-	-
	1,000	**Amount to be Voted**	-	6,530,016

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF EDUCATION

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1002		**ELEMENTARY AND SECONDARY EDUCATION PROGRAM**		
CAPITAL				
3	16,085,000	Support for Elementary and Secondary Education	9,706,000	17,145,959
	16,085,000	Total Capital	9,706,000	17,145,959
	3,000,000	Less: Special Warrants	-	-
	13,085,000	**Amount to be Voted**	9,706,000	17,145,959

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MINISTRY OF EDUCATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Policy and Program Delivery (1002-1)		$
Salaries and wages		31,142,000
Employee benefits		4,246,900
Transportation and communication		11,022,400
Services		58,621,100
Supplies and equipment		7,294,900
Transfer payments	$	
School Board Operating Grants	9,340,249,900	
Education Programs - Other	127,075,000	
Education Quality and Accountability Office	47,584,100	
Canadian Education Association	153,000	
Centre franco-ontarien de ressources pédagogiques	453,900	
Council of Ministers of Education, Canada	476,400	
Ontario Federation of School Athletic Associations	45,000	
Official Languages Projects	2,900,400	
Royal Conservatory	853,000	
Ontario Education Leadership Centre	174,300	
Ontario Young Travellers	367,000	
Miscellaneous Grants	152,900	
		9,520,484,900
		9,632,812,200

Educational Operations (1002-2)		
Salaries and wages		39,475,600
Employee benefits		5,716,500
Transportation and communication		1,420,800
Services		9,288,100
Supplies and equipment		4,617,700
Transfer payments	$	
Payments in lieu of municipal taxation	63,800	
Ontario Educational Communications Authority	6,420,700	
		6,484,500
		67,003,200

Statutory Appropriations Teachers' Pension Fund	$
Transfer payments	
Government Costs, the *Teachers' Pension Act*	307,400,000
Less: Recoveries	1,400,000
	306,000,000
Total Operating for Elementary and Secondary Education Program	10,005,815,400

Assets

Policy and Program Delivery (1002-4)	$
Deposits and prepaid expenses	625,000
	625,000
Total Assets for Elementary and Secondary Education Program	625,000

CAPITAL

Support for Elementary and Secondary Education (1002-3)	$
Transfer payments	
Technical and Vocational Education	10,000,000
Other transactions	
Capital Investments	6,085,000
	16,085,000
Total Capital for Elementary and Secondary Education Program	16,085,000

MINISTRY OF ENERGY

SUMMARY

The Ministry's mandate is to ensure access to safe, reliable and environmentally sustainable energy supplies in competitive markets and to promote energy conservation and efficiency.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
6,573,546	Ministry Administration Program[1]	6,020,134	5,318,508
28,419,800	Energy Development and Management Program[2,3]	27,576,500	28,040,410
34,993,346	**Ministry Total Operating**	33,596,634	33,358,918
20,000,000	**Less: Special Warrants**	13,900,000	-
48,246	**Less: Statutory Appropriations**	11,834	45,477
14,945,100	< TOTAL OPERATING TO BE VOTED	19,684,800	33,313,441
34,993,346	**Ministry Total Operating**		
92,200,000	Net Consolidation Adjustment - Independent Electricity Market Operator		
127,193,346	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2001-02 Public Accounts		167,030,377
2. Government Reorganization		
2.1 Transfer of functions from other Ministries	34,222,034	
2.2 Transfer of functions to other Ministries	(625,400)	(133,671,459)
	33,596,634	33,358,918

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF ENERGY

- NOTES -

MINISTRY OF ENERGY

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2901	Ministry Administration Program					
1	Ministry Administration[1]	6.0	(0.1)	5.9	6.5	0.6
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		6.0	(0.1)	5.9	6.6	0.7
2902	Energy Development and Management Program					
1	Policy and Programs[2]	9.6	(0.2)	9.4	7.2	(2.2)
2	Ontario Energy Board[3]	17.9	(0.4)	17.6	20.5	2.9
3	Alternative Energy Office	-	-	-	0.7	0.7
		27.6	(0.6)	27.0	28.4	1.4
	Ministry Total Operating	33.6	(0.7)	32.9	35.0	2.1

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3.	(0.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.7)	<< Total Adjustments

MINISTRY OF ENERGY

- NOTES -

MINISTRY OF ENERGY

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
-	**Ministry Total Capital**		
30,300,000	Net Consolidation Adjustment - Independent Electricity Market Operator		
30,300,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2001-02 Public Accounts		18,625,953
2. Government Reorganization		
2.1 Transfer of functions to other Ministries		(18,625,953)
	0	0

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF ENERGY

MINISTRY ADMINISTRATION PROGRAM :

This program provides financial, audit, administrative, corporate policy and business planning, personnel support and systems development services. Legal and communications services are also included in this program.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2901		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	6,525,300	Ministry Administration[1]	6,008,300	5,273,031
S	36,057	Minister's Salary, the *Executive Council Act*	-	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	6,573,546	Total Operating	6,020,134	5,318,508
	3,500,000	Less: Special Warrants	2,300,000	-
	48,246	Less: Statutory Appropriations	11,834	45,477
	3,025,300	**Amount to be Voted**	3,708,300	5,273,031

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF ENERGY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (2901-1)	$
Salaries and wages	2,594,100
Employee benefits	371,900
Transportation and communication	310,300
Services	3,244,000
Supplies and equipment	205,000
	6,725,300
Less: Recoveries	200,000
	6,525,300

Main Office	$	
Salaries and wages	1,085,900	
Employee benefits	166,800	
Transportation and communication	150,000	
Services	85,000	
Supplies and equipment	55,000	
		1,542,700

Financial and Administrative Services	$	
Services	932,000	
Less: Recoveries from other activities	65,000	
		867,000

Human Resources	$	
Services	261,000	
Less: Recoveries from other activities	135,000	
		126,000

Communications Services	$	
Salaries and wages	887,500	
Employee benefits	123,500	
Transportation and communication	127,600	
Services	1,010,900	
Supplies and equipment	105,800	
		2,255,300

Analysis and Planning	$	$
Salaries and wages	620,700	
Employee benefits	81,600	
Transportation and communication	32,700	
Services	190,500	
Supplies and equipment	44,200	
		969,700

Legal Services	$	
Services	236,200	
		236,200

Audit Services	$	
Services	54,600	
		54,600

Information Systems	$	
Services	473,800	
		473,800

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	6,573,546

MINISTRY OF ENERGY

ENERGY DEVELOPMENT AND MANAGEMENT PROGRAM :

This program provides leadership and support to the energy sector to achieve a competitive, safe, reliable and environmentally sustainable energy supply; and an informed and fairly treated energy consumer. This program also supports the development of alternative sources of energy.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2902		**ENERGY DEVELOPMENT AND MANAGEMENT PROGRAM**		
OPERATING				
1	7,237,500	Policy and Programs[2]	9,640,000	9,431,697
2	20,515,900	Ontario Energy Board[3]	17,936,500	18,608,713
3	666,400	Alternative Energy Office	-	-
	28,419,800	Total Operating	27,576,500	28,040,410
	16,500,000	Less: Special Warrants	11,600,000	-
	11,919,800	**Amount to be Voted**	15,976,500	28,040,410

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF ENERGY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Policy and Programs (2902-1)	$
Salaries and wages	4,034,600
Employee benefits	510,800
Transportation and communication	229,400
Services	2,558,100
Supplies and equipment	146,400
	7,479,300
Less: Recoveries	241,800
	7,237,500

Ontario Energy Board (2902-2)	
Salaries and wages	8,005,800
Employee benefits	962,700
Transportation and communication	785,100
Services	10,213,200
Supplies and equipment	549,100
	20,515,900

Alternative Energy Office (2902-3)	$
Salaries and wages	340,300
Employee benefits	42,700
Transportation and communication	50,000
Services	223,400
Supplies and equipment	10,000
	666,400
Total Operating for Energy Development and Management Program	28,419,800

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

SUMMARY

The mandate of the Ministry of Enterprise, Opportunity and Innovation is to foster competitive businesses and a prosperous economy in Ontario. Through this mandate, the Ministry promotes innovation, economic growth and job creation.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
14,404,612	Ministry Administration Program[1]	14,180,629	12,925,278
294,111,000	Enterprise, Opportunity and Innovation Program[2,3,4,5,6]	250,110,500	216,147,375
308,515,612	**Ministry Total Operating**	264,291,129	229,072,653
133,300,000	**Less: Special Warrants**	86,100,000	-
65,612	**Less: Statutory Appropriations**	62,729	45,477
175,150,000	< TOTAL OPERATING TO BE VOTED	178,128,400	229,027,176
308,515,612	**Ministry Total Operating**		
308,515,612	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		
Assets			
13,352,100	Enterprise, Opportunity and Innovation Program	-	-
13,352,100	**Ministry Total Assets**	-	-
6,700,000	**Less: Special Warrants**	-	-
6,652,100	< TOTAL ASSETS TO BE VOTED	-	-

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	263,665,729	
1.2 2001-02 Public Accounts		95,728,894
2. Government Reorganization		
2.1 Transfer of functions from other Ministries	625,400	133,671,459
2.2 Transfer of functions to other Ministries		(327,700)
	264,291,129	229,072,653

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
901	Ministry Administration Program					
1	Ministry Administration[1]	14.1	(0.3)	13.8	14.3	0.5
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Minister without Portfolio Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
S	Bad Debt Expense, the *Financial Administration Act*	-	-	-	-	-
		14.2	(0.3)	13.9	14.4	0.5
902	Enterprise, Opportunity and Innovation Program					
1	Competitiveness and Business Development[2]	31.5	(0.2)	31.4	31.3	-
2	Investment[3]	27.7	(0.3)	27.4	27.6	0.2
3	Trade and International Relations[4]	23.5	(0.3)	23.2	23.7	0.5
4	Field and Entrepreneurship Services[5]	11.2	(0.2)	11.0	11.0	-
5	Science and Technology Development[6]	153.8	(0.2)	153.6	198.2	44.6
6	The Ontario Development Corporation	2.5	-	2.5	2.3	(0.2)
		250.1	(1.1)	249.0	294.1	45.1
	Ministry Total Operating	264.3	(1.4)	262.9	308.5	45.6

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	0.3	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
3.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
5.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

6.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(1.4)	<< Total Adjustments

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
45,558,500	Enterprise, Opportunity and Innovation Program^A	40,184,000	18,625,953
45,558,500	**Ministry Total Capital**	40,184,000	18,625,953
22,800,000	**Less: Special Warrants**	6,500,000	-
22,758,500	< TOTAL CAPITAL TO BE VOTED	33,684,000	18,625,953
45,558,500	**Ministry Total Capital**		
45,558,500	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	40,184,000	
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		18,625,953
	40,184,000	18,625,953

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

- NOTES -

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
902	Enterprise, Opportunity and Innovation Program					
7	Research and Development [A]	40.2	(0.9)	39.3	45.6	6.2
		40.2	(0.9)	39.3	45.6	6.2
	Ministry Total Capital	40.2	(0.9)	39.3	45.6	6.2

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
A.	(0.9)	transfer payment adjustment to remove payments (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
	(0.9)	<< Total Adjustments

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

MINISTRY ADMINISTRATION PROGRAM :

This program provides administration, information, legal, corporate planning and other support services for the operational programs and certain agencies of the Ministry as well as providing support services to the Ministry of Intergovernmental Affairs.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
901		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	14,339,000	Ministry Administration[1]	14,117,900	12,879,801
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	16,366	Minister without Portfolio Salary, the *Executive Council Act*	15,889	-
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
S	1,000	Bad Debt Expense, the *Financial Administration Act*	-	-
	14,404,612	Total Operating	14,180,629	12,925,278
	7,200,000	Less: Special Warrants	4,900,000	-
	65,612	Less: Statutory Appropriations	62,729	45,477
	7,139,000	**Amount to be Voted**	9,217,900	12,879,801

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (901-1)	$
Salaries and wages	5,979,900
Employee benefits	766,300
Transportation and communication	605,400
Services	6,759,800
Supplies and equipment	328,600
	14,440,000
Less: Recoveries	101,000
	14,339,000

Main Office	$	
Salaries and wages	2,123,200	
Employee benefits	252,400	
Transportation and communication	356,900	
Services	764,800	
Supplies and equipment	159,300	
		3,656,600

Planning and Finance	$	
Salaries and wages	1,737,900	
Employee benefits	234,700	
Transportation and communication	102,300	
Services	1,515,900	
Supplies and equipment	81,800	
	3,672,600	
Less: Recoveries	100,000	
		3,572,600

Human Resources	$	
Salaries and wages	755,400	
Employee benefits	102,000	
Transportation and communication	40,000	
Services	706,300	
Supplies and equipment	30,000	
	1,633,700	
Less: Recoveries	1,000	
		1,632,700

Communications Services	$	$
Salaries and wages	1,363,400	
Employee benefits	177,200	
Transportation and communication	31,200	
Services	981,100	
Supplies and equipment	29,000	
		2,581,900

Legal Services	$	
Transportation and communication	25,000	
Services	1,273,500	
Supplies and equipment	8,500	
		1,307,000

Audit Services	$	
Transportation and communication	25,000	
Services	368,200	
Supplies and equipment	10,000	
		403,200

Information Systems	$	
Transportation and communication	25,000	
Services	1,150,000	
Supplies and equipment	10,000	
		1,185,000

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Minister without Portfolio Salary, the *Executive Council Act*	16,366
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
Other transactions	
Bad Debt Expense, the *Financial Administration Act*	1,000
	65,612
Total Operating for Ministry Administration Program	14,404,612

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

ENTERPRISE, OPPORTUNITY AND INNOVATION PROGRAM :

This program supports economic growth and job creation in Ontario by providing leadership for the development of economic and science and technology policy across the government; supporting the removal of barriers to business; fostering innovation and entrepreneurship; promoting community, sector and cluster development; marketing Ontario as a premier investment location and working with investors to locate and expand in Ontario; increasing Ontario's global exports by working with Ontario small and medium-sized companies to expand their export potential worldwide; increasing Ontario's international profile through representation in key markets around the world; and building Ontario's scientific and research awareness and investing in Ontario's science and technology infrastructure. The program also manages the outstanding financial commitments for the Ontario Development Corporation.

VOTE and item	Accrual 2003-04 Estimates $	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
902		**ENTERPRISE, OPPORTUNITY AND INNOVATION PROGRAM**		
OPERATING				
1	31,339,000	Competitiveness and Business Development[2]	31,535,800	31,527,403
2	27,582,200	Investment[3]	27,669,800	27,404,850
3	23,709,300	Trade and International Relations[4]	23,497,300	11,849,969
4	10,962,500	Field and Entrepreneurship Services[5]	11,155,800	9,766,428
5	198,246,200	Science and Technology Development[6]	153,773,900	133,109,159
6	2,271,800	The Ontario Development Corporation	2,477,900	2,489,566
	294,111,000	Total Operating	250,110,500	216,147,375
	126,100,000	Less: Special Warrants	81,200,000	-
	168,011,000	**Amount to be Voted**	168,910,500	216,147,375
Assets				
8	13,352,100	Innovation, Skills and Research Development	-	-
	13,352,100	Total Assets	-	-
	6,700,000	Less: Special Warrants	-	-
	6,652,100	**Amount to be Voted**	-	-

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
902		**ENTERPRISE, OPPORTUNITY AND INNOVATION PROGRAM**		
CAPITAL				
7	45,558,500	Research and Development[A]	40,184,000	18,625,953
	45,558,500	Total Capital	40,184,000	18,625,953
	22,800,000	Less: Special Warrants	6,500,000	-
	22,758,500	**Amount to be Voted**	33,684,000	18,625,953

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

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MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Competitiveness and Business Development (902-1)

		$
Salaries and wages		7,551,500
Employee benefits		1,016,700
Transportation and communication		828,100
Services		5,206,100
Supplies and equipment		441,200
Transfer payments	$	
Grants in Support of Business Development	60,400	
Prosperity Partnerships Program	1,000,000	
Strategic Skills Investment	14,235,000	
Task Force on Competitiveness, Productivity and Economic Progress	1,000,000	
		16,295,400
		31,339,000

Investment (902-2)

Salaries and wages		4,459,800
Employee benefits		588,300
Transportation and communication		2,079,300
Services		19,255,000
Supplies and equipment		718,800
Transfer payments	$	
Grants in Support of Investment Development	55,000	
Urban Transportation Development Corporation	425,000	
		480,000
Other transactions		
Economic Development Fund - Interest Incentives		1,000
		27,582,200

Trade and International Relations (902-3)

		$
Salaries and wages		5,343,400
Employee benefits		722,100
Transportation and communication		3,700,600
Services		12,235,400
Supplies and equipment		1,591,800
Transfer payments	$	
Grants in Support of Trade Development	50,000	
International Disaster Relief	1,000	
Jiangsu, China-Ontario, Canada Science and Technology Centre	65,000	
		116,000
		23,709,300

Field and Entrepreneurship Services (902-4)

Salaries and wages		3,250,800
Employee benefits		420,800
Transportation and communication		501,100
Services		6,343,200
Supplies and equipment		199,900
Transfer payments	$	
Student Entrepreneurship Experience Program - Summer Company	750,000	
Youth Partnerships	50,000	
		800,000
Other transactions	$	
Guarantees Honoured		
- Young Entrepreneurs Program	35,000	
- Youth Entrepreneurship Program - My Company	161,700	
		196,700
		11,712,500
Less: Recoveries		750,000
		10,962,500

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

- NOTES -

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

ENTERPRISE, OPPORTUNITY AND INNOVATION PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Science and Technology Development (902-5)		$
Salaries and wages		4,022,700
Employee benefits		472,100
Transportation and communication		470,700
Services		4,754,500
Supplies and equipment		184,300
Transfer payments	$	
Biotechnology Cluster Innovation Program	1,400,000	
Canadian Bioprocesses Institute	225,000	
Cancer Research Institute of Ontario	5,000,000	
Centres of Excellence	32,300,000	
Electricity and Alternative Energy Centre of Excellence	12,000,000	
Interactive Digital Media Small Business Growth Fund	178,000	
International Science and Technology Research Agreements	800,000	
Ontario Cancer Research Network	17,188,900	
Ontario Rehabilitation Technology Consortium	1,000,000	
Ontario Research and Development Challenge Fund	73,800,000	
Ontario Research Performance Fund	31,700,000	
Premier's Research Excellence Awards	11,700,000	
Science and Technology Awareness	1,050,000	
		188,341,900
		198,246,200

The Ontario Development Corporation (902-6)		$
Salaries and wages		328,700
Employee benefits		42,800
Transportation and communication		15,000
Services		1,775,300
Supplies and equipment		10,000
Other transactions	$	
Guarantees Honoured		
- Agency	500,000	
- Direct	100,000	
		600,000
		2,771,800
Less: Recoveries		500,000
		2,271,800
Total Operating for Enterprise, Opportunity and Innovation Program		294,111,000

Assets

Innovation, Skills and Research Development (902-8)		$
Advances and recoverable amounts	$	
Centres of Excellence	1,292,000	
Ontario Cancer Research Network	1,892,100	
Ontario Research and Development Challenge Fund	7,320,000	
Strategic Skills Investment	2,848,000	
		13,352,100
		13,352,100
Total Assets for Enterprise, Opportunity and Innovation Program		13,352,100

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

- NOTES -

MINISTRY OF ENTERPRISE, OPPORTUNITY AND INNOVATION

ENTERPRISE, OPPORTUNITY AND INNOVATION PROGRAM - Continued
STANDARD ACCOUNTS CLASSIFICATION

CAPITAL

Research and Development (902-7)		$
Transfer payments	$	
Biotechnology Commercialization Centres Fund	4,498,500	
Broadband Regional Access	6,200,000	
Connect Ontario	7,800,000	
Medical and Related Sciences	7,000,000	
Millennium Partnerships	3,825,000	
Millennium Partnerships - COIP Contribution	3,825,000	
Ontario Research and Innovation Optical Network	12,410,000	
		45,558,500
		45,558,500
Total Capital for Enterprise, Opportunity and Innovation Program		45,558,500

MINISTRY OF THE ENVIRONMENT

SUMMARY

The Ministry's mandate is to restore, protect and enhance the environment to ensure public health, environmental and economic vitality.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
48,637,546	Ministry Administration Program[1]	47,620,440	46,981,130
210,922,000	Environmental Protection Program[2,3,4]	185,744,300	165,925,496
6,261,500	Conservation and Stewardship Program[5]	6,488,300	4,846,430
265,821,046	**Ministry Total Operating**	239,853,040	217,753,056
144,000,000	**Less: Special Warrants**	99,680,000	-
57,446	**Less: Statutory Appropriations**	46,840	45,477
121,763,600	< TOTAL OPERATING TO BE VOTED	140,126,200	217,707,579
265,821,046	**Ministry Total Operating**		
265,821,046	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	274,075,074	
1.2 2001-02 Public Accounts		217,753,056
2. Government Reorganization		
2.1 Transfer of functions to other Ministries	(34,222,034)	
	239,853,040	217,753,056

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

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MINISTRY OF ENVIRONMENT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1101	Ministry Administration Program					
1	Ministry Administration[1]	47.6	(1.5)	46.1	48.6	2.5
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		47.6	(1.5)	46.1	48.6	2.5
1102	Environmental Protection Program					
1	Program Administration[2]	7.5	(0.2)	7.2	4.6	(2.7)
2	Environmental Services[3]	92.8	(2.9)	89.8	107.0	17.1
3	Compliance[4]	85.5	(2.7)	82.8	99.4	16.6
S	Bad Debt Expense, the *Financial Administration Act*	-	-	-	-	-
S	Bad Debt Expense, the *Financial Administration Act*	-	-	-	-	-
		185.7	(5.9)	179.9	210.9	31.1
1103	Conservation and Stewardship Program					
1	Program Administration	0.6	-	0.6	0.6	-
2	Conservation and Stewardship[5]	5.9	(0.2)	5.7	5.7	-
		6.5	(0.2)	6.3	6.3	-
	Ministry Total Operating	239.9	(7.6)	232.3	265.8	33.6

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(1.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
2.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
3.	(2.9)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
4.	(2.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
5.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, all of the government's employee pension costs on an accrual basis are reflected in the Estimates for Management Board Secretariat
	(7.6)	<< Total Adjustments

MINISTRY OF ENVIRONMENT

- NOTES -

MINISTRY OF THE ENVIRONMENT

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
13,525,000	Environmental Protection Program	14,130,800	19,031,566
1,125,000	Infrastructure Development Program	2,919,100	997,360
14,650,000	**Ministry Total Capital**	17,049,900	20,028,926
7,000,000	**Less: Special Warrants**	12,830,800	-
7,650,000	< TOTAL CAPITAL TO BE VOTED	4,219,100	20,028,926
14,650,000	**Ministry Total Capital**		
14,650,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF ENVIRONMENT

- NOTES -

MINISTRY OF ENVIRONMENT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
1102	Environmental Protection Program					
4	Environmental Services	7.6	-	7.6	9.6	1.9
5	Compliance	6.5	-	6.5	4.0	(2.5)
		14.1	-	14.1	13.5	(0.6)
1105	Infrastructure Development Program					
1	Water and Sewage Infrastructure	2.9	-	2.9	1.1	(1.8)
		2.9	-	2.9	1.1	(1.8)
	Ministry Total Capital	17.0	-	17.0	14.7	(2.4)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF THE ENVIRONMENT

MINISTRY ADMINISTRATION PROGRAM :

This program provides financial, audit, administrative, corporate policy and business planning, personnel support and systems development services. Legal and information services are also included in this program.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1101		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	48,589,300	Ministry Administration[1]	47,573,600	46,935,653
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	48,637,546	Total Operating	47,620,440	46,981,130
	24,400,000	Less: Special Warrants	23,153,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	24,189,300	**Amount to be Voted**	24,420,600	46,935,653

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF THE ENVIRONMENT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1101-1)	$
Salaries and wages	14,079,700
Employee benefits	1,601,800
Transportation and communication	1,894,700
Services	29,632,200
Supplies and equipment	1,964,300
	49,172,700
Less: Recoveries	583,400
	48,589,300

Main Office	$	
Salaries and wages	1,064,500	
Employee benefits	172,600	
Transportation and communication	143,900	
Services	79,500	
Supplies and equipment	52,100	
		1,512,600

Financial and Administrative Services	$	
Salaries and wages	2,312,600	
Employee benefits	495,400	
Transportation and communication	791,900	
Services	16,770,600	
Supplies and equipment	1,073,500	
	21,444,000	
Less: Recoveries from other ministries	56,200	
		21,387,800

Human Resources	$	
Salaries and wages	2,473,400	
Employee benefits	258,400	
Transportation and communication	257,100	
Services	2,327,900	
Supplies and equipment	128,300	
	5,445,100	
Less: Recoveries from other ministries	230,400	
		5,214,700

Communications Services	$	
Salaries and wages	2,485,400	
Employee benefits	221,700	
Transportation and communication	204,200	
Services	1,098,200	
Supplies and equipment	119,100	
		4,128,600

Analysis and Planning	$	$
Salaries and wages	1,974,700	
Employee benefits	94,300	
Transportation and communication	67,000	
Services	871,700	
Supplies and equipment	125,600	
		3,133,300

Legal Services	$	
Salaries and wages	7,000	
Employee benefits	1,500	
Transportation and communication	182,100	
Services	6,915,000	
Supplies and equipment	58,200	
	7,163,800	
Less: Recoveries from other ministries	236,200	
		6,927,600

Audit Services	$	
Transportation and communication	35,900	
Services	399,200	
Supplies and equipment	73,800	
		508,900

Information Systems	$	
Salaries and wages	3,762,100	
Employee benefits	357,900	
Transportation and communication	212,600	
Services	1,170,100	
Supplies and equipment	333,700	
	5,836,400	
Less: Recoveries from other minisries	60,600	
		5,775,800

Statutory Appropriations

Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	48,637,546

MINISTRY OF THE ENVIRONMENT

ENVIRONMENTAL PROTECTION PROGRAM :

This program supports the core business of Environmental Protection by developing plans, programs and partnerships to achieve cleaner air, cleaner water, cleaner land and healthier ecosystems and by delivering programs to monitor, assess and enforce compliance with Ministry policies and legislation.

A Spills Action Centre operates the Pollution Hotline and provides 24-hour access for spills reporting and coordinating spills investigations. An Environmental Clean-Up Fund supports remediation activities and a central laboratory supports program activities.

VOTE and item	Accrual 2003-04 Estimates $	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
1102		**ENVIRONMENTAL PROTECTION PROGRAM**		
OPERATING				
1	4,571,600	Program Administration[2]	7,480,100	3,914,993
2	106,954,800	Environmental Services[3]	92,758,700	84,005,846
3	99,386,400	Compliance[4]	85,505,500	78,004,657
S	8,200	Bad Debt Expense, the *Financial Administration Act*	-	-
S	1,000	Bad Debt Expense, the *Financial Administration Act*	-	-
	210,922,000	Total Operating	185,744,300	165,925,496
	116,500,000	Less: Special Warrants	73,692,000	-
	9,200	Less: Statutory Appropriations	-	-
	94,412,800	**Amount to be Voted**	112,052,300	165,925,496
CAPITAL				
4	9,550,000	Environmental Services	7,630,800	13,418,686
5	3,975,000	Compliance	6,500,000	5,612,880
	13,525,000	Total Capital	14,130,800	19,031,566
	6,400,000	Less: Special Warrants	11,630,800	-
	7,125,000	**Amount to be Voted**	2,500,000	19,031,566

- NOTES -

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MINISTRY OF THE ENVIRONMENT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (1102-1)	$
Salaries and wages	3,177,900
Employee benefits	311,400
Transportation and communication	271,900
Services	488,500
Supplies and equipment	321,900
	4,571,600

Environmental Services (1102-2)		
Salaries and wages		38,752,900
Employee benefits		4,125,600
Transportation and communication		2,453,400
Services		45,318,200
Supplies and equipment		4,665,800
Transfer payments	$	
Grants for Great Lakes Clean-Up Projects	1,100,000	
Grants for Clean Water Legacy Trust	10,000,000	
Grants for Environmental Partnerships	1,201,000	
		12,301,000
		107,616,900
Less: Recoveries		662,100
		106,954,800

Clean Air	$	
Salaries and wages	7,993,900	
Employee benefits	791,900	
Transportation and communication	715,200	
Services	19,892,300	
Supplies and equipment	994,100	
		30,387,400

Clean Water		$	$
Salaries and wages		9,494,000	
Employee benefits		1,312,000	
Transportation and communication		728,100	
Services		19,088,900	
Supplies and equipment		1,860,000	
Transfer payments	$		
Grants for Great Lakes Clean-Up Projects	1,100,000		
Grants for Clean Water Legacy Trust	10,000,000		
		11,100,000	
		43,583,000	
Less: Recoveries from other ministries		662,100	
			42,920,900

Clean Land	$	
Salaries and wages	1,823,300	
Employee benefits	258,300	
Transportation and communication	128,900	
Services	1,027,200	
Supplies and equipment	186,900	
		3,424,600

Healthy Ecosystems	$	
Salaries and wages	19,441,700	
Employee benefits	1,763,400	
Transportation and communication	881,200	
Services	5,309,800	
Supplies and equipment	1,624,800	
Transfer payments		
Grants for Environmental Partnerships	1,201,000	
		30,221,900

Statutory Appropriations

Other transactions	
Bad Debt Expense, the *Financial Administration Act*	8,200
	8,200

- NOTES -

MINISTRY OF THE ENVIRONMENT

ENVIRONMENTAL PROTECTION PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Compliance (1102-3)	$
Salaries and wages	57,326,700
Employee benefits	6,644,900
Transportation and communication	5,130,100
Services	23,500,400
Supplies and equipment	6,784,300
	99,386,400

Statutory Appropriations

Other transactions	
Bad Debt Expense, the *Financial Administration Act*	1,000
	1,000
Total Operating for Environmental Protection Program	210,922,000

CAPITAL

Environmental Services (1102-4)		$
Transfer payments	$	
Grants for Great Lakes Clean-Up Projects	1,000,000	
Grants for Watershed-based Source Protection Planning	7,000,000	
		8,000,000
Other transactions		
Capital Investments		1,550,000
		9,550,000

Compliance (1102-5)	
Services	379,300
Transfer payments	
Grants for Environmental Clean-Up Projects	2,500,000
Other transactions	
Capital Investments	1,095,700
	3,975,000
Total Capital for Environmental Protection Program	13,525,000

MINISTRY OF THE ENVIRONMENT

CONSERVATION AND STEWARDSHIP PROGRAM :

This program supports the core business of conservation by encouraging the sustainable use of water, land and material resources.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1103		**CONSERVATION AND STEWARDSHIP PROGRAM**		
OPERATING				
1	588,300	Program Administration	613,500	477,482
2	5,673,200	Conservation and Stewardship[5]	5,874,800	4,368,948
	6,261,500	Total Operating	6,488,300	4,846,430
	3,100,000	Less: Special Warrants	2,835,000	-
	3,161,500	**Amount to be Voted**	3,653,300	4,846,430

- NOTES -

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MINISTRY OF THE ENVIRONMENT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (1103-1)	$
Salaries and wages	505,400
Employee benefits	55,400
Transportation and communication	6,500
Services	7,100
Supplies and equipment	13,900
	588,300

Conservation and Stewardship (1103-2)	
Salaries and wages	4,205,100
Employee benefits	383,500
Transportation and communication	152,400
Services	778,100
Supplies and equipment	154,100
	5,673,200

Resource Conservation	$	
Salaries and wages	2,361,100	
Employee benefits	219,000	
Transportation and communication	102,400	
Services	405,100	
Supplies and equipment	113,200	
		3,200,800

Environmental Stewardship	$	$
Salaries and wages	527,700	
Employee benefits	48,200	
Transportation and communication	12,000	
Services	110,100	
Supplies and equipment	10,900	
		708,900

Efficient Infrastructure	$	
Salaries and wages	1,316,300	
Employee benefits	116,300	
Transportation and communication	38,000	
Services	262,900	
Supplies and equipment	30,000	
		1,763,500
Total Operating for Conservation and Stewardship Program		6,261,500

MINISTRY OF THE ENVIRONMENT

INFRASTRUCTURE DEVELOPMENT PROGRAM :

This program supports the core business of Environmental Protection by assisting municipalities to fund water and sewage facilities and to maximize the capacity and performance of these facilities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1105		**INFRASTRUCTURE DEVELOPMENT PROGRAM**		
CAPITAL				
1	1,125,000	Water and Sewage Infrastructure	2,919,100	997,360
	1,125,000	Total Capital	2,919,100	997,360
	600,000	Less: Special Warrants	1,200,000	-
	525,000	**Amount to be Voted**	1,719,100	997,360

- NOTES -

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MINISTRY OF THE ENVIRONMENT

STANDARD ACCOUNTS CLASSIFICATION

CAPITAL

Water and Sewage Infrastructure (1105-1)		$
Transfer payments	$	
Grants for Water and Sewage Construction Projects	125,000	
Provincial Water Protection Fund	1,000,000	
		1,125,000
		1,125,000
Total Capital for Infrastructure Development Program		1,125,000

MINISTRY OF FINANCE

SUMMARY

The Ontario Ministry of Finance manages the economic, fiscal, and financial policies of the Government of Ontario. To do this, the ministry develops economic and fiscal strategies, plans and manages government operating and capital expenditures, develops tax policies and administers the provincial tax system, and produces the provincial budget. The ministry also manages the Consolidated Revenue Fund, including raising money, establishing the government's financial controls, and reports on financial matters. In addition, it develops policies for Ontario's financial services sector and supports the regulation of institutions and intermediaries carrying on business in the province.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
93,955,135	Ministry Administration Program[1]	79,223,974	75,923,863
949,035,000	Tax Policy, Budget and Revenue Operations Program[2,3,4]	473,176,800	479,648,757
783,207,900	Economic, Fiscal, and Financial Policy Program[5,6,7,8,9,10]	1,052,627,800	743,760,573
42,129,900	Financial Services Industry Regulation Program[11]	40,235,900	44,408,670
25,384,800	Strategic Infrastructure Investments and Partnerships Program[12]	54,491,600	14,650,857
832,000	Central Agencies Information and Information Technology Cluster Program	1,000	-
8,708,000,000	Treasury Program[13]	9,156,000,000	9,030,002,123
10,602,544,735	**Ministry Total Operating**	10,855,757,074	10,388,394,843
988,800,000	**Less: Special Warrants**	684,000,000	-
8,766,240,835	**Less: Statutory Appropriations**	9,156,058,674	9,030,059,090
847,503,900	< TOTAL OPERATING TO BE VOTED	1,015,698,400	1,358,335,753
10,602,544,735	**Ministry Total Operating**		
12,000,000	Net Consolidation Adjustment - Ontario Financing Authority		
51,358,000	Net Consolidation Adjustment - Ontario Securities Commission		
10,665,902,735	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

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MINISTRY OF FINANCE

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
Assets			
3,701,000	Tax Policy, Budget and Revenue Operations Program	-	-
1,000,000,000	Treasury Program	-	-
1,003,701,000	**Ministry Total Assets**	-	-
1,000,000,000	**Less: Statutory Appropriations**	-	-
3,701,000	< TOTAL ASSETS TO BE VOTED	-	-

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MINISTRY OF FINANCE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1201	Ministry Administration Program					
1	Ministry Administration[1]	79.2	(5.0)	74.1	93.9	19.8
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistants' Salaries, the *Executive Council Act*	-	-	-	-	-
		79.2	(5.0)	74.2	94.0	19.8
1202	Tax Policy, Budget and Revenue Operations Program					
1	Budget and Taxation Policy[2]	7.5	(0.2)	7.3	9.7	2.4
2	Tax Revenue[3]	465.7	(15.7)	450.0	881.2	431.2
S	Bad Debt Expense, the *Financial Administration Act*[4]	-	11.4	11.4	58.2	46.7
		473.2	(4.5)	468.7	949.0	480.3
1203	Economic, Fiscal, and Financial Policy Program					
1	Economic Policy[5]	7.4	(0.2)	7.1	7.7	0.6
2	Fiscal and Financial Policy[6]	24.7	(0.3)	24.3	34.2	9.8
3	Integrated Financial Information System Project[7]	29.1	(0.5)	28.6	43.3	14.7
4	Ontario Electricity Restructruring[8]	371.4	(370.0)	1.4	24.5	23.1
5	Provincial-Local Finance Secretariat[9]	9.1	(0.2)	8.9	8.9	-
6	Community Reinvestment Strategy[10]	610.9	(13.0)	598.0	664.6	66.6
		1,052.6	(384.3)	668.4	783.2	114.8
1204	Financial Services Industry Regulation Program					
1	Financial Services Commission of Ontario[11]	40.2	(1.3)	38.9	41.3	2.4
2	Motor Vehicle Accident Claims Fund	-	-	-	0.9	0.9
		40.2	(1.3)	38.9	42.1	3.2
1205	Strategic Infrastructure Investments and Partnerships Program					
1	Ontario SuperBuild Corporation[12]	54.5	(0.3)	54.2	25.4	(28.8)
		54.5	(0.3)	54.2	25.4	(28.8)
1206	Central Agencies Information and Information Technology Cluster Program					
1	Central Agencies Information and Information Technology	-	-	-	0.8	0.8
		-	-	-	0.8	0.8
S	Treasury Program					
S	Interest on Debt for Provincial Purposes[13]	9,156.0	(86.0)	9,070.0	8,708.0	(362.0)
		9,156.0	(86.0)	9,070.0	8,708.0	(362.0)
	Ministry Total Operating	10,855.8	(481.4)	10,374.3	10,602.5	228.2

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

MINISTRY OF FINANCE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting.
(Note: adjustments of less than $0.05 million are not shown)

	$ millions	
1.	(2.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(2.5)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
2.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3.	(7.9)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(7.8)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
4.	11.4	amounts owed to the Province that are expected to become uncollectible in the year (bad debts expense was not reflected on the cash basis)
5.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
6.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
7.	(0.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
8.	(370.0)	adjustment to remove payments to the Ontario Electricity Financial Corporation, which on the accrual basis would have been reflected in the expenses of a previous fiscal year
9.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
10.	(13.0)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
11.	(1.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
12.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
13.	(86.0)	adjustment for differences between interest payments made under the Province's debt obligations (cash basis) and the interest cost based on all debt outstanding during the year regardless of the interest payment dates (accrual basis)
	(481.4)	<< Total Adjustments

MINISTRY OF FINANCE

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
253,358,000	Strategic Infrastructure Investments and Partnerships Program	214,500,000	205,000
2,000,000	Treasury Program	16,300,000	8,502,096
255,358,000	**Ministry Total Capital**	230,800,000	8,707,096
185,800,000	**Less: Special Warrants**	91,000,000	-
2,000,000	**Less: Statutory Appropriations**	16,300,000	8,502,096
67,558,000	< TOTAL CAPITAL TO BE VOTED	123,500,000	205,000
255,358,000	**Ministry Total Capital**		
1,200,000	Net Consolidation Adjustment - Ontario Financing Authority		
1,600,000	Net Consolidation Adjustment - Ontario Securities Commission		
258,158,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

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MINISTRY OF FINANCE

- NOTES -

MINISTRY OF FINANCE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
1205	Strategic Infrastructure Investments and Partnerships Program					
2	SuperBuild Millenium Partnership	109.5	-	109.5	52.4	(57.1)
3	Capital Contingency Fund	100.0	-	100.0	200.0	100.0
4	Asset Management	5.0	-	5.0	1.0	(4.0)
		214.5	-	214.5	253.4	38.9
S	Treasury Program					
S	Stadium Corporation of Ontario Limited, the *Financial Administration Act*	16.3	-	16.3	2.0	(14.3)
		16.3	-	16.3	2.0	(14.3)
	Ministry Total Capital	230.8	-	230.8	255.4	24.6

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF FINANCE

MINISTRY ADMINISTRATION PROGRAM :

This program, which includes the Office of the Minister and Deputy Minister of Finance, delivers planning, advisory, and controllership functions to ensure direction and management of operating programs consistent with Ontario Government policy and legislative directions. The program also provides corporate support services including data capture and cash management for all collections under the taxation statutes administered by the ministry. The program also manages the service and accountability relationships with the Internal Audit Division of Management Board Secretariat, and Shared Services Bureau, ensures proper levels of support to the ministry and its client groups, and strategically manages the ministry's quality service commitments.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1201		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	93,894,700	Ministry Administration[1]	79,165,300	75,866,896
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	24,378	Parliamentary Assistants' Salaries, the *Executive Council Act*	23,668	22,980
	93,955,135	Total Operating	79,223,974	75,923,863
	69,900,000	Less: Special Warrants	43,000,000	-
	60,435	Less: Statutory Appropriations	58,674	56,967
	23,994,700	**Amount to be Voted**	36,165,300	75,866,896

- NOTES -

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MINISTRY OF FINANCE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1201-1)	$
Salaries and wages	37,895,100
Employee benefits	4,767,900
Transportation and communication	7,248,000
Services	43,767,000
Supplies and equipment	2,672,500
	96,350,500
Less: Recoveries	2,455,800
	93,894,700

Main Office	$	
Salaries and wages	1,828,600	
Employee benefits	185,400	
Transportation and communication	237,500	
Services	221,700	
Supplies and equipment	68,000	
		2,541,200

Financial and Administrative Services	$	
Salaries and wages	1,784,700	
Employee benefits	138,700	
Transportation and communication	4,104,600	
Services	12,011,400	
Supplies and equipment	374,200	
	18,413,600	
Less: Recoveries from other activities and ministries	205,900	
		18,207,700

Human Resources	$	
Salaries and wages	3,457,500	
Employee benefits	878,600	
Transportation and communication	73,200	
Services	982,400	
Supplies and equipment	50,600	
		5,442,300

Communications Services	$	
Salaries and wages	1,877,900	
Employee benefits	181,800	
Transportation and communication	99,800	
Services	278,600	
Supplies and equipment	184,100	
		2,622,200

Analysis and Planning	$	$
Salaries and wages	1,636,300	
Employee benefits	202,200	
Transportation and communication	29,200	
Services	293,100	
Supplies and equipment	56,400	
		2,217,200

Legal Services	$	
Transportation and communication	253,400	
Services	4,040,900	
Supplies and equipment	170,400	
		4,464,700

Audit Services	$	
Transportation and communication	34,100	
Services	1,228,100	
Supplies and equipment	16,800	
		1,279,000

Information Systems	$	
Salaries and wages	12,213,800	
Employee benefits	1,512,300	
Transportation and communication	625,700	
Services	20,646,400	
Supplies and equipment	1,157,900	
		36,156,100

Revenue Operations and Client Services	$	
Salaries and wages	15,096,300	
Employee benefits	1,668,900	
Transportation and communication	1,790,500	
Services	4,064,400	
Supplies and equipment	594,100	
	23,214,200	
Less: Recoveries from other ministries	2,249,900	
		20,964,300

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistants' Salaries, the *Executive Council Act*	24,378
	60,435
Total Operating for Ministry Administration Program	93,955,135

TAX POLICY, BUDGET AND REVENUE OPERATIONS PROGRAM :

This program has two components, Budget and Taxation Policy, and Tax Revenue. The Budget and Taxation Policy area advises and assists the Minister of Finance and the Government in formulating Ontario Budget policy including tax policy, tax design and legislation, federal-provincial finance policy and pension and income security policy; develops the Ontario Budget and other major economic/fiscal documents; manages the Province's taxation, intergovernmental finance and related policy development; co-ordinates research to identify broad economic taxation and fiscal implications of specific and emerging trends and developments.

The Tax Revenue area administers Ontario's tax statutes. The integrity of the province's self-assessment system is maintained by encouraging compliance through taxpayer information services and independent objections review, while discouraging non-compliance and tax evasion through collection activities, audits and investigations. The program also administers various tax credit and benefit programs.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1202		**TAX POLICY, BUDGET AND REVENUE OPERATIONS PROGRAM**		
OPERATING				
1	9,668,000	Budget and Taxation Policy[2]	7,504,500	8,586,604
2	881,186,600	Tax Revenue[3]	465,672,300	471,062,153
S	58,180,400	Bad Debt Expense, the *Financial Administration Act*[4]	-	-
	949,035,000	Total Operating	473,176,800	479,648,757
	351,300,000	Less: Special Warrants	216,000,000	-
	58,180,400	Less: Statutory Appropriations	-	-
	539,554,600	**Amount to be Voted**	257,176,800	479,648,757
Assets				
3	3,701,000	Assets	-	-
	3,701,000	Total Assets	-	-
	3,701,000	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF FINANCE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Budget and Taxation Policy (1202-1)

	$
Salaries and wages	6,156,300
Employee benefits	685,400
Transportation and communication	386,500
Services	1,841,000
Supplies and equipment	598,800
	9,668,000

Tax Revenue (1202-2)

Salaries and wages		154,570,100
Employee benefits		19,858,100
Transportation and communication		8,239,800
Services		21,899,300
Supplies and equipment		2,899,300
Transfer payments	$	
Child Care Supplement for Working Families	206,420,000	
Guaranteed Annual Income System	87,300,000	
Ontario Home Property Tax Relief for Seniors	380,000,000	
		673,720,000
		881,186,600

Business Direction

	$	
Salaries and wages	1,158,300	
Employee benefits	74,500	
Transportation and communication	45,200	
Services	931,500	
Supplies and equipment	11,400	
		2,220,900

Retail Sales Tax and Other Taxes

	$	
Salaries and wages	13,644,400	
Employee benefits	1,494,300	
Transportation and communication	477,900	
Services	1,193,100	
Supplies and equipment	151,200	
		16,960,900

Corporations Tax and Other Taxes

	$	$
Salaries and wages	24,842,000	
Employee benefits	5,818,600	
Transportation and communication	1,582,400	
Services	3,954,500	
Supplies and equipment	865,100	
		37,062,600

Income Tax Related Programs

		$	
Salaries and wages		25,942,200	
Employee benefits		3,372,000	
Transportation and communication		1,511,900	
Services		11,805,100	
Supplies and equipment		1,006,000	
Transfer payments	$		
Child Care Supplement for Working Families	206,420,000		
Guaranteed Annual Income System	87,300,000		
Ontario Home Property Tax Relief for Seniors	380,000,000		
		673,720,000	
			717,357,200

Motor Fuels and Other Taxes

	$	
Salaries and wages	9,404,400	
Employee benefits	1,042,400	
Transportation and communication	501,500	
Services	534,900	
Supplies and equipment	120,300	
		11,603,500

- NOTES -

MINISTRY OF FINANCE

TAX POLICY, BUDGET AND REVENUE OPERATIONS PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Collections and Compliance	$	$
Salaries and wages	9,259,700	
Employee benefits	960,400	
Transportation and communication	769,000	
Services	1,544,500	
Supplies and equipment	182,100	
		12,715,700

Tax Appeals	$	
Salaries and wages	4,733,600	
Employee benefits	427,400	
Transportation and communication	31,800	
Services	183,400	
Supplies and equipment	39,500	
		5,415,700

Special Investigations	$	
Salaries and wages	4,371,500	
Employee benefits	430,200	
Transportation and communication	154,500	
Services	116,700	
Supplies and equipment	50,400	
		5,123,300

Regional Tax Offices	$	
Salaries and wages	61,214,000	
Employee benefits	6,238,300	
Transportation and communication	3,165,600	
Services	1,635,600	
Supplies and equipment	473,300	
		72,726,800

Statutory Appropriations	
Other transactions	
Bad Debt Expense, the *Financial Administration Act*	58,180,400
	58,180,400
Total Operating for Tax Policy, Budget and Revenue Operations Program	949,035,000

Assets

Assets (1202-3)		$
Deposits and prepaid expenses		
Child Care Supplement for Working Families		1,901,000
Advances and recoverable amounts	$	
Child Care Supplement for Working Families	1,500,000	
Guaranteed Annual Income System	300,000	
		1,800,000
		3,701,000
Total Assets for Tax Policy, Budget and Revenue Operations Program		3,701,000

MINISTRY OF FINANCE

ECONOMIC, FISCAL, AND FINANCIAL POLICY PROGRAM :

This program develops and implements sound economic and fiscal strategies to stimulate economic growth and job creation; develops the policy and legislative framework for Ontario's financial services industry; develops and implements a fiscal and financial management framework for the public sector in Ontario; develops, monitors and reports on the fiscal plan and results for the Province; provides policy, training, and advice to clients, managers, and decision makers in the areas of accounting, fiscal and financial management, and fosters greater accountability and fiscal integrity in the public sector in Ontario. The program also coordinates and implements all financial aspects of the restructuring of Ontario electricity industry; manages the fiscal and financial relationship between the Province and the Municipalities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1203		**ECONOMIC, FISCAL, AND FINANCIAL POLICY PROGRAM**		
OPERATING				
1	7,739,100	Economic Policy[5]	7,377,400	7,481,038
2	34,168,900	Fiscal and Financial Policy[6]	24,672,000	8,316,096
3	43,297,700	Integrated Financial Information System Project[7]	29,111,500	23,742,321
4	24,468,800	Ontario Electricity Restructuring[8]	371,448,200	927,852
5	8,940,900	Provincial-Local Finance Secretariat[9]	9,108,500	7,049,245
6	664,592,500	Community Reinvestment Strategy[10]	610,910,200	696,244,021
	783,207,900	Total Operating	1,052,627,800	743,760,573
	517,000,000	Less: Special Warrants	352,000,000	-
	266,207,900	**Amount to be Voted**	700,627,800	743,760,573

- NOTES -

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MINISTRY OF FINANCE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Economic Policy (1203-1)	$
Salaries and wages	5,785,600
Employee benefits	527,700
Transportation and communication	192,600
Services	940,800
Supplies and equipment	122,200
Transfer payments	
Grants in support of Economic and Financial Services Policy Research	170,200
	7,739,100

Fiscal and Financial Policy (1203-2)	$
Salaries and wages	8,612,200
Employee benefits	1,054,100
Transportation and communication	776,900
Services	12,746,500
Supplies and equipment	479,200
Transfer payments	
Partnerships with the Broader Public Sector	10,500,000
	34,168,900

Integrated Financial Information System Project (1203-3)	$
Salaries and wages	8,620,400
Employee benefits	1,011,900
Transportation and communication	550,800
Services	24,494,700
Supplies and equipment	8,619,900
	43,297,700

Ontario Electricity Restructuring (1203-4)	$
Salaries and wages	708,000
Employee benefits	73,800
Transportation and communication	20,500
Services	855,500
Supplies and equipment	35,000
Other transactions	
Payments to the Ontario Electricity Financial Corporation	23,001,000
	24,693,800
Less: Recoveries	225,000
	24,468,800

Provincial-Local Finance Secretariat (1203-5)	$
Salaries and wages	3,352,800
Employee benefits	373,600
Transportation and communication	215,000
Services	4,884,500
Supplies and equipment	115,000
	8,940,900

Community Reinvestment Strategy (1203-6)		
Transfer payments	$	
Community Reinvestment Fund	649,000,000	
Special Payments to Municipalities	15,592,500	
		664,592,500
		664,592,500
Total Operating for Economic, Fiscal, and Financial Policy Program		783,207,900

MINISTRY OF FINANCE

FINANCIAL SERVICES INDUSTRY REGULATION PROGRAM :

The Financial Services Commission of Ontario (FSCO) provides for the regulation of insurance, pension plans, loan and trust companies, credit unions and caisses populaires, mortgage brokers and co-operative corporations by delivering efficient and effective regulatory services that protect consumers of financial services and support a reliable, dynamic and competitive industry. FSCO also makes recommendations to the Minister on matters affecting the regulated sectors. In addition, the Motor Vehicle Accident Claims Fund (MVACF) compensates persons injured in automobile accidents in Ontario by an uninsured, unidentified or stolen vehicle where there is no other insurance available to respond to the claim. Securities regulation in Ontario is performed by the Ontario Securities Commission (OSC). On November 1, 1997, the OSC became a self-funding agency, financing its operations through retention of its fee revenues.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1204		**FINANCIAL SERVICES INDUSTRY REGULATION PROGRAM**		
OPERATING				
1	41,266,700	Financial Services Commission of Ontario[11]	40,234,900	37,009,670
2	863,200	Motor Vehicle Accident Claims Fund	1,000	7,399,000
	42,129,900	Total Operating	40,235,900	44,408,670
	31,200,000	Less: Special Warrants	24,000,000	-
	10,929,900	**Amount to be Voted**	16,235,900	44,408,670

- NOTES -

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MINISTRY OF FINANCE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Financial Services Commission of Ontario
(1204-1)

	$
Salaries and wages	23,885,600
Employee benefits	2,512,100
Transportation and communication	751,400
Services	13,582,600
Supplies and equipment	1,365,000
Transfer payments	
Schulich School Grant	20,000
	42,116,700
Less: Recoveries	850,000
	41,266,700

Motor Vehicle Accident Claims Fund
(1204-2)

	$
Salaries and wages	1,253,100
Employee benefits	284,500
Transportation and communication	64,800
Services	3,399,800
Supplies and equipment	85,500
Transfer payments	
Subsidy of Motor Vehicle Accident Claims Fund Costs	862,200
	5,949,900
Less: Recoveries	5,086,700
	863,200
Total Operating for Financial Services Industry Regulation Program	42,129,900

MINISTRY OF FINANCE

STRATEGIC INFRASTRUCTURE INVESTMENTS AND PARTNERSHIPS PROGRAM :

This program is responsible for implementing the province's commitment to invest at least $20 billion over five years in the province's infrastructure through provincial, broader public sector and private sector partnerships.

The Ontario SuperBuild Corporation is responsible for policy development and the Cabinet approval process relating to capital investment in the Province of Ontario. The Corporation also supports and coordinates the government's involvement in the revitalization of the Toronto waterfront and works with provincial ministries and the municipal and federal levels of government to promote strategic infrastructure investment. In addition, the Corporation has responsibility for developing public/private partnerships for infrastructure investment and supporting the government's review of privatization candidates.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1205		**STRATEGIC INFRASTRUCTURE INVESTMENTS AND PARTNERSHIPS PROGRAM**		
OPERATING				
1	25,384,800	Ontario SuperBuild Corporation[12]	54,491,600	14,650,857
	25,384,800	Total Operating	54,491,600	14,650,857
	19,400,000	Less: Special Warrants	49,000,000	-
	5,984,800	**Amount to be Voted**	5,491,600	14,650,857
CAPITAL				
2	52,358,000	SuperBuild Millennium Partnership	109,500,000	205,000
3	200,000,000	Capital Contingency Fund	100,000,000	-
4	1,000,000	Asset Management	5,000,000	-
	253,358,000	Total Capital	214,500,000	205,000
	185,800,000	Less: Special Warrants	91,000,000	-
	67,558,000	**Amount to be Voted**	123,500,000	205,000

- NOTES -

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MINISTRY OF FINANCE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ontario SuperBuild Corporation (1205-1)	$
Salaries and wages	5,448,300
Employee benefits	597,100
Transportation and communication	630,300
Services	16,509,100
Supplies and equipment	200,000
Transfer payments	
Interim Waterfront Development Corporation	2,000,000
	25,384,800
Total Operating for Strategic Infrastructure Investments and Partnerships Program	25,384,800

CAPITAL

SuperBuild Millennium Partnership (1205-2)		$
Transfer payments	$	
Millennium Partnership	35,689,000	
Millennium Partnership - COIP Contribution	16,669,000	
		52,358,000
		52,358,000
Capital Contingency Fund (1205-3)		
Other transactions		200,000,000
		200,000,000
Asset Management (1205-4)		
Services		1,000,000
		1,000,000
Total Capital for Strategic Infrastructure Investments and Partnerships Program		253,358,000

MINISTRY OF FINANCE

CENTRAL AGENCIES INFORMATION AND INFORMATION TECHNOLOGY CLUSTER PROGRAM :

The Central Agencies Information and Information Technology Cluster provides leadership in the delivery and management of information management and information technology services for its clients in Management Board Secretariat, Cabinet Office and the Ministry of Finance. The cluster ensures that OPS central agencies are positioned to use information and information technology services in a timely, efficient and cost-effective manner to achieve program objectives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1206		**CENTRAL AGENCIES INFORMATION AND INFORMATION TECHNOLOGY CLUSTER PROGRAM**		
OPERATING				
1	832,000	Central Agencies Information and Information Technology ...	1,000	-
	832,000	Total Operating	1,000	-
	832,000	**Amount to be Voted**	1,000	-

- NOTES -

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MINISTRY OF FINANCE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Central Agencies Information and Information Technology (1206-1)	$
Salaries and wages	8,480,000
Employee benefits	2,167,400
Transportation and communication	1,206,600
Services	20,597,700
Supplies and equipment	1,782,900
	34,234,600
Less: Recoveries	33,402,600
	832,000
Total Operating for Central Agencies Information and Information Technology Cluster Program	832,000

MINISTRY OF FINANCE

TREASURY PROGRAM :

This program is responsible for the development, direction, operation and formulation of policies for the management of the Province's cash, investment, debt, finance, credit rating, investor relations, banking and related financial administration activities; reporting of the financial position of the Province to investors and the public to facilitate borrowing activities; liaising with Crown Corporations and agencies regarding financing activities including the provision of guarantees by Ontario of loans to its Crown Corporations and agencies; and acting as the custodian and fiscal agent for the securities of the Province and certain of its agencies including Ontario Electricity Financial Corporation (OEFC). It is also responsible for the issuance of Ontario Savings Bonds.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
S		**TREASURY PROGRAM**		
OPERATING				
S	8,708,000,000	Interest on Debt for Provincial Purposes[13]	9,156,000,000	9,030,002,123
	8,708,000,000	Total Operating	9,156,000,000	9,030,002,123
Assets				
S	1,000,000,000	Ontario Municipal Economic Infrastructure Financing Authority, the *Ontario Municipal Economic Infrastructure Financing Authority Act, 2002*	-	-
	1,000,000,000	Total Assets	-	-
CAPITAL				
S	2,000,000	Stadium Corporation of Ontario Limited, the *Financial Administration Act*	16,300,000	8,502,096
	2,000,000	Total Capital	16,300,000	8,502,096

- NOTES -

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MINISTRY OF FINANCE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Statutory Appropriations
Interest on Debt for Provincial Purposes

		$
Interest on Ontario Securities	$	
For general purposes	5,692,080,000	
Canada Pension Plan Investment Fund	648,696,000	
Ontario Teachers' Pension Plan	1,187,282,000	
Public Service Pension Plan	374,434,000	
Ontario Public Service Employees Union Pension Plan	177,877,000	
Ontario Municipal Employees Retirement Fund	21,668,000	
Ontario Housing Corporation	102,149,000	
Canada Mortgage and Housing Corporation	18,909,000	
Ryerson Retirement Pension Plan	621,000	
Colleges of Applied Arts and Technology	3,544,000	
Ontario Immigrant Investor Corporation	2,181,000	8,229,441,000
Other interest, exchange, discount and commission		68,388,000
		8,297,829,000
Less: Interest on Investments		144,917,000
		8,152,912,000
Other agencies interest revenue/expenditure adjustments		35,088,000
Interest on Debt Payable to Ontario Electricity Financial Corporation		520,000,000
		8,708,000,000
Total Operating for Treasury Program		8,708,000,000

Assets

Statutory Appropriations
Ontario Municipal Economic Infrastructure Financing Authority, the *Ontario Municipal Economic Infrastructure Financing Authority Act, 2002*

	$
Loans and Investments	
Ontario Municipal Economic Infrastructure Financing Authority, the *Ontario Municipal Economic Infrastructure Financing Authority Act, 2002*	1,000,000,000
	1,000,000,000
Total Assets for Treasury Program	1,000,000,000

CAPITAL

Statutory Appropriations
Stadium Corporation of Ontario Limited, the *Financial Administration Act*

	$
Other transactions	
Stadium Corporation of Ontario Limited, the *Financial Administration Act*	2,000,000
	2,000,000
Total Capital for Treasury Program	2,000,000

OFFICE OF FRANCOPHONE AFFAIRS

SUMMARY

The Office advises government, its ministries and agencies on matters concerning francophone affairs and the provision of French language services. It monitors and oversees the implementation by ministries of the *French Language Services Act* and evaluates the quality, quantity and appropriateness of services delivered by ministries to the Francophone population. It fosters the Francophone community's participation in Ontario society while supporting its language and culture. The Office markets Ontario expertise on francophone affairs and the delivery of French language services.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
3,530,500	Francophone Affairs Program[1]	3,036,800	4,684,013
3,530,500	**Ministry Total Operating**	3,036,800	4,684,013
1,000,000	**Less: Special Warrants**	549,500	-
2,530,500	< TOTAL OPERATING TO BE VOTED	2,487,300	4,684,013
3,530,500	**Ministry Total Operating**		
3,530,500	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	3,036,800	
1.2 2001-02 Public Accounts		4,560,013
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		124,000
	3,036,800	4,684,013

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

OFFICE OF FRANCOPHONE AFFAIRS

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1301	Francophone Affairs Program					
1	Francophone Affairs Co-ordination[1]	3.0	(0.1)	3.0	3.5	0.5
		3.0	(0.1)	3.0	3.5	0.5
	Ministry Total Operating	3.0	(0.1)	3.0	3.5	0.5

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.1)	<< Total Adjustments

- NOTES -

OFFICE OF FRANCOPHONE AFFAIRS

FRANCOPHONE AFFAIRS PROGRAM :

This program advises government, its ministries and agencies on matters concerning francophone affairs and the provision of French language services. It develops appropriate policies and programs pertaining to the government's French language services. It monitors and oversees the implementation by ministries of the *French Language Services Act* and makes recommendations concerning the designation of transfer payment agencies under the Act. It evaluates the quality, quantity and appropriateness of services delivered by ministries to the Francophone population. It also provides information, advice, expertise and assistance to the Francophone community.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1301		**FRANCOPHONE AFFAIRS PROGRAM**		
OPERATING				
1	3,530,500	Francophone Affairs Co-ordination[1]	3,036,800	4,684,013
	3,530,500	Total Operating	3,036,800	4,684,013
	1,000,000	Less: Special Warrants	549,500	-
	2,530,500	**Amount to be Voted**	2,487,300	4,684,013

- NOTES -

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OFFICE OF FRANCOPHONE AFFAIRS

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Francophone Affairs Co-ordination (1301-1)	$
Salaries and wages	1,361,600
Employee benefits	177,400
Transportation and communication	235,000
Services	1,731,500
Supplies and equipment	25,000
	3,530,500
Total Operating for Francophone Affairs Program	3,530,500

MINISTRY OF HEALTH AND LONG-TERM CARE

SUMMARY

The Ministry provides for a health system that promotes wellness and improves health outcomes through accessible, integrated and quality services at every stage of life to all Ontarians. It is responsible for the development, co-ordination and maintenance of comprehensive health services and a balanced and integrated system of hospitals, long term care facilities and community services, laboratories, ambulances and other health facilities in Ontario.

In addition to promoting healthy lifestyles as the key to disease prevention, the Ministry fosters and supports the development and implementation of community-based programs to promote and protect the health of all Ontarians.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
122,724,003	Ministry Administration Program[1]	119,618,046	141,211,267
373,063,900	Health Policy and Research Program[2]	351,782,100	327,127,873
77,707,500	Smart Systems and Knowledge Management Program	40,610,200	20,935,492
15,939,578,800	Integrated Health Care Program[3,4,5]	15,259,554,600	13,936,238,094
9,401,000,300	Ontario Health Insurance Program[6,7,8,9]	8,869,781,100	8,371,525,871
1,689,061,900	Public Health, Health Promotion and Wellness Program[10,11,12,13]	1,620,610,900	1,487,336,645
27,603,136,403	**Ministry Total Operating**	26,261,956,946	24,284,375,242
16,613,757,500	**Less: Special Warrants**	8,235,310,000	-
1,129,103	**Less: Statutory Appropriations**	81,846	60,904
10,988,249,800	< TOTAL OPERATING TO BE VOTED	18,026,565,100	24,284,314,338

27,603,136,403	**Ministry Total Operating**
(7,900,000)	Net Consolidation Adjustment - Cancer Care Ontario
27,595,236,403	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF HEALTH AND LONG-TERM CARE

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
Assets			
2,200,000	Health Policy and Research Program	-	-
73,907,100	Integrated Health Care Program	-	-
16,912,200	Ontario Health Insurance Program	-	-
12,725,000	Public Health, Health Promotion and Wellness Program	-	-
105,744,300	**Ministry Total Assets**	-	-
61,684,100	**Less: Special Warrants**	-	-
44,060,200	< TOTAL ASSETS TO BE VOTED	-	-

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	25,911,956,946	
1.2 2001-02 Public Accounts		24,280,623,443
2. Supplementary Estimates		
2.1 2002-03 Supplementary Estimates	350,000,000	
3. Government Reorganization		
3.1 Transfer of functions from other Ministries		8,751,799
3.2 Transfer of functions to other Ministries		(5,000,000)
	26,261,956,946	24,284,375,242

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF HEALTH AND LONG-TERM CARE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1401	Ministry Administration Program					
1	Ministry Administration[1]	115.7	(3.0)	112.7	118.8	6.1
2	Ontario Review Board	3.8	-	3.8	3.9	-
S	Ministers' Salaries, the *Executive Council Act*	0.1	-	0.1	0.1	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		119.6	(3.0)	116.6	122.7	6.2
1402	Health Policy and Research Program					
1	Health Policy and Research[2]	351.8	(3.2)	348.6	373.1	24.5
		351.8	(3.2)	348.6	373.1	24.5
1403	Smart Systems and Knowledge Management Program					
1	Smart Systems and Knowledge Management	40.6	-	40.6	77.7	37.1
		40.6	-	40.6	77.7	37.1
1404	Integrated Health Care Program					
1	Integrated Health Care Program[3]	14,222.6	(53.4)	14,169.2	15,156.6	987.4
2	Mental Health Facilities[4]	710.8	(11.0)	699.8	783.0	83.2
3	Hospital Restructuring[5]	326.1	(326.1)	-	-	-
S	Bad Debt Expense, the *Financial Administration Act*	-	-	-	-	-
		15,259.6	(390.6)	14,869.0	15,939.6	1,070.6
1405	Ontario Health Insurance Program					
1	Ontario Health Insurance[6]	6,590.4	3.7	6,594.0	6,829.2	235.2
2	Drug Programs[7]	2,017.0	2.1	2,019.1	2,296.0	276.8
3	Laboratory Services[8]	66.2	(1.4)	64.8	68.0	3.2
4	Assistive Devices Program[9]	196.2	(3.1)	193.1	206.8	13.8
S	Bad Debt Expense, the *Financial Administration Act*	-	-	-	1.0	1.0
		8,869.8	1.3	8,871.0	9,401.0	530.0
1406	Public Health, Health Promotion and Wellness Program					
1	Health Promotion and Illness Prevention[10]	29.6	(0.1)	29.5	37.3	7.8
2	Integrated Services for Children	74.5	-	74.5	72.8	(1.6)
3	Community Health Services[11]	275.6	(4.5)	271.1	295.2	24.1
4	Public Health[12]	819.0	(70.6)	748.4	809.8	61.4
5	Emergency Health Services[13]	422.0	(4.7)	417.2	473.9	56.7
		1,620.6	(79.9)	1,540.7	1,689.1	148.4
	Ministry Total Operating	26,262.0	(475.5)	25,786.5	27,603.1	1,816.7

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

MINISTRY OF HEALTH AND LONG-TERM CARE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting.
(Note: adjustments of less than $0.05 million are not shown)

	$ millions	
1.	(2.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.9)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
2.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(2.5)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(0.1)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
3.	(1.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(51.7)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(0.2)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
4.	(11.0)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
5.	(326.1)	adjustment to remove payments for restructuring costs (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
6.	(3.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	7.3	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(0.4)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
7.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	5.5	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(3.1)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
8.	(1.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF HEALTH AND LONG-TERM CARE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

9.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(2.9)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(0.1)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
10.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
11.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(4.3)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
12.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(70.3)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
13.	(2.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(2.4)	adjustment to remove payments for restructuring costs (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
	(0.1)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
	(475.5)	<< Total Adjustments

MINISTRY OF HEALTH AND LONG-TERM CARE

- NOTES -

MINISTRY OF HEALTH AND LONG-TERM CARE

SUMMARY

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
CAPITAL			
511,192,400	Health Capital Program	342,272,400	187,848,274
511,192,400	**Ministry Total Capital**	342,272,400	187,848,274
209,641,900	**Less: Special Warrants**	18,419,000	-
301,550,500	< TOTAL CAPITAL TO BE VOTED	323,853,400	187,848,274
511,192,400	**Ministry Total Capital**		
(6,900,000)	Net Consolidation Adjustment - Cancer Care Ontario		
504,292,400	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF HEALTH AND LONG-TERM CARE

- NOTES -

MINISTRY OF HEALTH AND LONG-TERM CARE

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
CAPITAL						
1407	Health Capital Program					
1	Health Capital	342.3	-	342.3	511.2	168.9
		342.3	-	342.3	511.2	168.9
	Ministry Total Capital	342.3	-	342.3	511.2	168.9

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF HEALTH AND LONG-TERM CARE

MINISTRY ADMINISTRATION PROGRAM :

Ministry Administration provides:

Support to the Minister and the Associate Minister of Health and Long-Term Care to meet the requirements of the Ministry's Portfolio. Ministry management, accountability and controllership frameworks to ensure cost-effective/efficient use of ministry resources to achieve business results.

A broad range of strategic and operational services essential to the effective delivery of ministry programs e.g. business, fiscal and capital planning; audit; supply and financial services and contract management; government pharmacy; accommodation; human resources and organizational development; corporate project/change management and business improvement; freedom of information and protection of privacy; submission coordination and Cabinet Office liaison; public appointments process; information management and information technology; legal; communications and information; oversight unit for Smart Systems for Health Agency; Strategic Policy and Planning undertaken by the Nursing Secretariat relating to the professional and educational issues affecting the nurse profession.

Administrative support to Ontario Review Board, Consent and Capacity Board, Health Services Appeal and Review Board, and Health Professions Appeal and Review Board.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1401		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	118,782,500	Ministry Administration[1]	115,703,800	137,573,462
2	3,857,200	Ontario Review Board	3,832,400	3,576,901
S	72,114	Ministers' Salaries, the *Executive Council Act*	70,012	49,414
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	122,724,003	Total Operating	119,618,046	141,211,267
	94,459,600	Less: Special Warrants	41,798,000	-
	84,303	Less: Statutory Appropriations	81,846	60,904
	28,180,100	**Amount to be Voted**	77,738,200	141,150,363

- NOTES -

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MINISTRY OF HEALTH AND LONG-TERM CARE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1401-1)	$
Salaries and wages	51,305,200
Employee benefits	6,896,200
Transportation and communication	4,334,600
Services	53,349,600
Supplies and equipment	2,973,600
	118,859,200
Less: Recoveries	76,700
	118,782,500

Main Office	$	
Salaries and wages	2,185,900	
Employee benefits	261,000	
Transportation and communication	117,800	
Services	231,500	
Supplies and equipment	44,600	
		2,840,800

Financial and Administrative Services	$	
Salaries and wages	20,264,400	
Employee benefits	3,189,600	
Transportation and communication	2,344,000	
Services	24,000,700	
Supplies and equipment	1,882,600	
	51,681,300	
Less: Recoveries from other ministries	76,700	
		51,604,600

Human Resources	$	
Salaries and wages	5,904,100	
Employee benefits	705,000	
Transportation and communication	115,200	
Services	3,044,700	
Supplies and equipment	431,200	
		10,200,200

Communications Services	$	
Salaries and wages	5,223,300	
Employee benefits	623,700	
Transportation and communication	100,900	
Services	3,832,100	
Supplies and equipment	122,700	
		9,902,700

Nursing Secretariat	$	$
Salaries and wages	523,500	
Employee benefits	62,500	
Transportation and communication	18,700	
Services	169,300	
Supplies and equipment	8,400	
		782,400

Legal Services	$	
Salaries and wages	20,700	
Employee benefits	2,500	
Transportation and communication	23,800	
Services	3,010,700	
Supplies and equipment	52,300	
		3,110,000

Audit Services	$	
Transportation and communication	40,300	
Services	1,463,500	
Supplies and equipment	9,200	
		1,513,000

Information Systems	$	
Salaries and wages	17,183,300	
Employee benefits	2,051,900	
Transportation and communication	1,573,900	
Services	17,597,100	
Supplies and equipment	422,600	
		38,828,800

Statutory Appropriations	
Ministers' Salaries, the *Executive Council Act*	72,114
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	84,303

Ontario Review Board (1401-2)	
Salaries and wages	829,600
Employee benefits	99,100
Transportation and communication	465,000
Services	2,385,200
Supplies and equipment	78,300
	3,857,200
Total Operating for Ministry Administration Program	122,724,003

MINISTRY OF HEALTH AND LONG-TERM CARE

HEALTH POLICY AND RESEARCH PROGRAM :

The Health Policy and Research Program integrates the ministry's policy and planning functions to provide clear, consistent, and timely direction to support and improve the Ontario health care system. System-wide planning allows the ministry to strategically allocate resources and ensure the seamless delivery of health services across the province.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1402		**HEALTH POLICY AND RESEARCH PROGRAM**		
OPERATING				
1	373,063,900	Health Policy and Research[2]	351,782,100	327,127,873
	373,063,900	Total Operating	351,782,100	327,127,873
	214,708,800	Less: Special Warrants	94,397,900	-
	158,355,100	**Amount to be Voted**	257,384,200	327,127,873
Assets				
2	2,200,000	Health Policy and Research	-	-
	2,200,000	Total Assets	-	-
	1,283,300	Less: Special Warrants	-	-
	916,700	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF HEALTH AND LONG-TERM CARE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Health Policy and Research (1402-1)		$
Salaries and wages		11,617,100
Employee benefits		1,387,200
Transportation and communication		1,534,000
Services		17,794,600
Supplies and equipment		1,235,900
Transfer payments	$	
Clinical, Applied, Operational and Other Health Research	13,755,800	
Health Resources Development Plan	35,880,700	
Aboriginal Healing and Wellness	25,547,000	
Clinical Education	250,633,300	
Neurotrauma Program	5,000,000	
Women's Health Network	8,678,300	
		339,495,100
		373,063,900
Total Operating for Health Policy and Research Program		373,063,900

Assets

Health Policy and Research (1402-2)	$
Advances and recoverable amounts	
Clinical Education	2,200,000
	2,200,000
Total Assets for Health Policy and Research Program	2,200,000

MINISTRY OF HEALTH AND LONG-TERM CARE

SMART SYSTEMS AND KNOWLEDGE MANAGEMENT PROGRAM :

Smart Systems for Health Agency provides the critical information infrastructure required to facilitate the secure electronic communication and exchange of personal information among Ontario's Health care providers and supports the Ministry of Health and Long-Term Care eHealth initiatives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1403		**SMART SYSTEMS AND KNOWLEDGE MANAGEMENT PROGRAM**		
OPERATING				
1	77,707,500	Smart Systems and Knowledge Management	40,610,200	20,935,492
	77,707,500	Total Operating	40,610,200	20,935,492
	63,677,500	Less: Special Warrants	10,544,800	-
	14,030,000	**Amount to be Voted**	30,065,400	20,935,492

- NOTES -

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MINISTRY OF HEALTH AND LONG-TERM CARE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING	
Smart Systems and Knowledge Management (1403-1)	$
Transfer payments	
Smart Systems for Health	77,707,500
	77,707,500
Total Operating for Smart Systems and Knowledge Management Program	77,707,500

MINISTRY OF HEALTH AND LONG-TERM CARE

INTEGRATED HEALTH CARE PROGRAM :

Integrated Health Care Programs are responsible for transfer payment accountability, operational policy development, planning and funding for two primary areas of activity:

Institutions: Encompasses hospitals and related facilities, including community hospitals, specialty hospitals, psychiatric hospitals and academic health science centres, and long-term care facilities; and Community Services: Programs include Community Care Access Centres, community support services, acquired brain injury services, supportive housing, children's treatment centres, community based mental health services and cancer care services.

This core business also administers activities associated with hospital restructuring. Its goal is to anticipate the need of Ontario's growing and changing population so that ministry can ensure appropriate services and technology are available to Ontarians' through every stage of their lives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1404		**INTEGRATED HEALTH CARE PROGRAM**		
OPERATING				
1	15,156,575,100	Integrated Health Care Program[3]	14,222,649,000	13,059,171,630
2	782,958,900	Mental Health Facilities[4]	710,805,600	629,060,774
3	-	Hospital Restructuring[5]	326,100,000	248,005,690
S	44,800	Bad Debt Expense, the *Financial Administration Act*	-	-
	15,939,578,800	Total Operating	15,259,554,600	13,936,238,094
	9,511,477,100	Less: Special Warrants	5,036,683,100	-
	44,800	Less: Statutory Appropriations	-	-
	6,428,056,900	**Amount to be Voted**	10,222,871,500	13,936,238,094
Assets				
4	73,907,100	Integrated Health Care Program	-	-
	73,907,100	Total Assets	-	-
	43,112,400	Less: Special Warrants	-	-
	30,794,700	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF HEALTH AND LONG-TERM CARE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Integrated Health Care Program (1404-1)		$
Salaries and wages		33,283,600
Employee benefits		3,974,500
Transportation and communication		2,956,300
Services		17,413,600
Supplies and equipment		1,237,200
Transfer payments	$	
Operation of Hospitals	10,394,970,400	
Operation of Related Facilities	61,944,700	
Grants to compensate for municipal taxation - public hospitals	3,879,600	
Long-Term Care Facilities	2,078,364,200	
Community Care Access Centres	1,204,349,100	
Community Support Services	276,501,900	
Acquired Brain Injury	35,702,600	
Supportive Housing	127,340,200	
Children's Treatment Centres	56,287,100	
Underserviced Area Plan	37,590,500	
Teletriage Services	42,215,000	
Northern Travel Program	19,197,700	
District Health Councils	9,122,500	
Northern Diabetes Network	14,337,500	
Community Mental Health	400,085,600	
Ontario Mental Health Foundation	394,900	
Cancer Care Ontario	335,426,400	
		15,097,709,900
		15,156,575,100

Statutory Appropriations

Other transactions	
Bad Debt Expense, the *Financial Administration Act*	44,800
	44,800

Mental Health Facilities (1404-2)		$
Salaries and wages		140,110,000
Employee benefits		31,599,200
Transportation and communication		1,909,800
Services		49,007,000
Supplies and equipment		23,884,000
Transfer payments	$	
Grants to compensate for municipal taxation - psychiatric hospitals	279,100	
Specialty Psychiatric Hospital Services	539,064,200	
		539,343,300
		785,853,300
Less: Recoveries		2,894,400
		782,958,900

Out-Patients Programs	$	
Salaries and wages	69,375,100	
Employee benefits	12,127,900	
Transportation and communication	326,800	
Services	1,655,800	
Supplies and equipment	6,759,900	
		90,245,500

MINISTRY OF HEALTH AND LONG-TERM CARE

- NOTES -

MINISTRY OF HEALTH AND LONG-TERM CARE

INTEGRATED HEALTH CARE PROGRAM - Continued
STANDARD ACCOUNTS CLASSIFICATION

In-Patients Programs		$	$
Salaries and wages		70,734,900	
Employee benefits		19,471,300	
Transportation and communication		1,583,000	
Services		47,351,200	
Supplies and equipment		17,124,100	
Transfer payments	$		
Grants to compensate for municipal taxation - psychiatric hospitals	279,100		
Specialty Psychiatric Hospital Services	539,064,200		
		539,343,300	
		695,607,800	
Less: Recoveries from other ministries		2,894,400	
			692,713,400
Total Operating for Integrated Health Care Program			15,939,578,800

Assets

Integrated Health Care Program (1404-4)		$
Advances and recoverable amounts	$	
Operation of Hospitals	5,000,000	
Long-Term Care Facilities	37,997,800	
Community Care Access Centres	10,000,000	
Northern Diabetes Network	550,000	
Community Support Services	4,000,000	
Supportive Housing	2,000,000	
Acquired Brain Injury	800,000	
Children's Treatment Centres	100,000	
Community Mental Health	13,079,300	
Underserviced Area Plan	80,000	
District Health Councils	300,000	
		73,907,100
		73,907,100
Total Assets for Integrated Health Care Program		73,907,100

MINISTRY OF HEALTH AND LONG-TERM CARE

ONTARIO HEALTH INSURANCE PROGRAM :

The Ontario Health Insurance Program is responsible for key elements of Ontario's health care system: registration of eligible Ontarians, physicians' payments, other practitioners payments, out of province/out of country services, independent health facilities, drugs, laboratory services, assistive devices and protection from health-related fraudulent and criminal activity.

Ontario Health services are available from health professionals in various settings from family doctor's offices to hospitals. Government-funded services are available to Ontarians who have registered, and who are eligible for the Ontario Health Insurance Plan (OHIP).

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1405		**ONTARIO HEALTH INSURANCE PROGRAM**		
OPERATING				
1	6,829,171,100	Ontario Health Insurance[6]	6,590,363,900	6,301,758,939
2	2,295,991,200	Drug Programs[7]	2,017,018,900	1,824,588,300
3	67,994,900	Laboratory Services[8]	66,223,700	51,390,941
4	206,843,100	Assistive Devices Program[9]	196,174,600	193,787,691
S	1,000,000	Bad Debt Expense, the *Financial Administration Act*	-	-
	9,401,000,300	Total Operating	8,869,781,100	8,371,525,871
	5,702,905,600	Less: Special Warrants	2,544,509,900	-
	1,000,000	Less: Statutory Appropriations	-	-
	3,697,094,700	**Amount to be Voted**	6,325,271,200	8,371,525,871
Assets				
5	16,912,200	Ontario Health Insurance Program	-	-
	16,912,200	Total Assets	-	-
	9,865,400	Less: Special Warrants	-	-
	7,046,800	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF HEALTH AND LONG-TERM CARE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ontario Health Insurance (1405-1)

		$
Salaries and wages		70,746,400
Employee benefits		8,447,700
Transportation and communication		6,306,500
Services		34,160,500
Supplies and equipment		12,316,500
Transfer payments	$	
Payments made for services and for care provided by physicians and practitioners	6,666,848,800	
Independent Health Facilities	27,844,700	
Medical Review Committee	2,500,000	
		6,697,193,500
		6,829,171,100

Statutory Appropriations

Other transactions	
Bad Debt Expense, the *Financial Administration Act*	1,000,000
	1,000,000

Drug Programs (1405-2)

Salaries and wages	6,087,200
Employee benefits	727,000
Transportation and communication	5,686,300
Services	18,749,300
Supplies and equipment	1,695,500
Transfer payments	
Ontario Drug Programs	2,263,045,900
	2,295,991,200

Laboratory Services (1405-3)

Salaries and wages	28,664,000
Employee benefits	3,422,800
Transportation and communication	2,652,000
Services	8,661,900
Supplies and equipment	20,972,200
Transfer payments	
Quality Management Program - Laboratory Services	3,622,000
	67,994,900

Assistive Devices Program (1405-4)

		$
Salaries and wages		2,398,900
Employee benefits		286,500
Transportation and communication		146,800
Services		727,100
Supplies and equipment		91,700
Transfer payments	$	
Assistive Devices Program	148,178,500	
Home Oxygen Program	55,013,600	
		203,192,100
		206,843,100
Total Operating for Ontario Health Insurance Program		9,401,000,300

Assets

Ontario Health Insurance Program (1405-5)

		$
Advances and recoverable amounts	$	
Payments made for Services and for Care Provided by physicians and Practitioners	16,597,600	
Ontario Drug Programs	189,600	
Assistive Devices Program	100,000	
Home Oxygen Program	25,000	
		16,912,200
		16,912,200
Total Assets for Ontario Health Insurance Program		16,912,200

MINISTRY OF HEALTH AND LONG-TERM CARE

PUBLIC HEALTH, HEALTH PROMOTION AND WELLNESS PROGRAM :

The goal of the Public Health, Health Promotion and Wellness Program is to protect and enhance health, preserve independence, prevent or delay illness, injury and premature death of Ontarians at all stages of life. Programs within this core business enables individuals, families and their communities to identify and respond to their health needs. This activity also provides for the continuing development and maintenance of Community Health Centres. In addition, Official Local Health Agencies receive funding from two Transfer Payments - Official Local Health Agencies as well as Healthy Babies, Healthy Children.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1406		**PUBLIC HEALTH, HEALTH PROMOTION AND WELLNESS PROGRAM**		
OPERATING				
1	37,325,700	Health Promotion and Illness Prevention[10]	29,574,000	28,110,745
2	72,848,300	Integrated Services for Children	74,479,900	67,742,724
3	295,218,400	Community Health Services[11]	275,604,600	265,689,374
4	809,756,300	Public Health[12]	818,989,900	758,116,478
5	473,913,200	Emergency Health Services[13]	421,962,500	367,677,324
	1,689,061,900	Total Operating	1,620,610,900	1,487,336,645
	1,026,528,900	Less: Special Warrants	507,376,300	-
	662,533,000	**Amount to be Voted**	1,113,234,600	1,487,336,645
Assets				
6	12,725,000	Public Health, Health Promotion and Wellness Program	-	-
	12,725,000	Total Assets	-	-
	7,423,000	Less: Special Warrants	-	-
	5,302,000	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF HEALTH AND LONG-TERM CARE

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Health Promotion and Illness Prevention (1406-1)

	$
Salaries and wages	1,601,900
Employee benefits	191,300
Transportation and communication	476,500
Services	1,098,500
Supplies and equipment	616,400
Transfer payments	
Health Promotion	33,341,100
	37,325,700

Integrated Services for Children (1406-2)

Salaries and wages	843,200
Employee benefits	100,700
Transportation and communication	6,300
Services	4,231,300
Supplies and equipment	5,900
Transfer payments	
Healthy Babies Healthy Children	67,660,900
	72,848,300

Community Health Services (1406-3)

Salaries and wages		1,763,200
Employee benefits		210,500
Transportation and communication		138,200
Services		1,294,800
Supplies and equipment		48,000
Transfer payments	$	
Community Health Centres	132,728,300	
Midwifery Services	21,765,300	
Substance Abuse Programs	137,270,100	
		291,763,700
		295,218,400

Public Health (1406-4)

		$
Salaries and wages		6,948,900
Employee benefits		829,800
Transportation and communication		447,100
Services		17,231,100
Supplies and equipment		246,800
Transfer payments	$	
Official Local Health Agencies	205,397,700	
Speech and Audiology	32,649,600	
Outbreaks of Diseases	66,047,000	
AIDS Prevention and Control	12,842,100	
Tuberculosis Prevention	3,872,200	
Venereal Disease Control	685,300	
Association of Local Public Health Agencies	150,300	
Ontario Council on Community Health Accreditation	75,500	
Ontario Public Health Association	108,200	
HIV Assistance	9,400,000	
Ontario HIV Treatment Network	9,675,000	
Canadian Blood Services	412,100,000	
Ontario Breast Screening Program	31,049,700	
		784,052,600
		809,756,300

MINISTRY OF HEALTH AND LONG-TERM CARE

- NOTES -

MINISTRY OF HEALTH AND LONG-TERM CARE

PUBLIC HEALTH, HEALTH PROMOTION AND WELLNESS PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Emergency Health Services (1406-5)		$
Salaries and wages		37,174,300
Employee benefits		5,704,900
Transportation and communication		4,016,200
Services		12,866,700
Supplies and equipment		31,728,600
Transfer payments	$	
Payments for Ambulance and related Emergency Services: Municipal Ambulance Operations	269,756,900	
Payments for Ambulance and related Emergency Services: Other Ambulance Operations and related Emergency Services	112,665,600	
		382,422,500
		473,913,200
Total Operating for Public Health, Health Promotion and Wellness Program		1,689,061,900

Assets

Public Health, Health Promotion and Wellness Program (1406-6)		$
Advances and recoverable amounts	$	
Health Promotion	500,000	
Healthy Babies Healthy Children	1,500,000	
Community Health Centres	2,800,000	
Midwifery Services	2,000,000	
Official Local Health Agencies	4,000,000	
Speech and Audiology	500,000	
AIDS Prevention and Control	100,000	
Ontario HIV Treatment Network	325,000	
Ontario Breast Screening Program	1,000,000	
		12,725,000
		12,725,000
Total Assets for Public Health, Health Promotion and Wellness Program		12,725,000

MINISTRY OF HEALTH AND LONG-TERM CARE

HEALTH CAPITAL PROGRAM :

The Health Capital Program is responsible for the capital planning process, capital policy development, and providing capital funding to health care facilities including public hospitals, regional cancer centres, community health, community mental health, substance abuse, and long-term care facilities. The program also includes funding for new construction related to hospital restructuring, as well as public private partnerships.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1407		**HEALTH CAPITAL PROGRAM**		
CAPITAL				
1	511,192,400	Health Capital	342,272,400	187,848,274
	511,192,400	Total Capital	342,272,400	187,848,274
	209,641,900	Less: Special Warrants	18,419,000	-
	301,550,500	**Amount to be Voted**	323,853,400	187,848,274

- NOTES -

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MINISTRY OF HEALTH AND LONG-TERM CARE

STANDARD ACCOUNTS CLASSIFICATION

CAPITAL

Health Capital (1407-1)

	$	$
Transfer payments		
Health Care Facilities		
Major Projects		
- New Construction	40,000,000	
- Continuing	50,000,000	
Health Infrastructure Renewal Fund	26,860,600	
Health Services Restructuring		
- New Construction	90,000,000	
- Continuing Projects	100,000,000	
Planning and Design	95,000,000	
Medical and Diagnostic Equipment Fund	29,500,000	
Long-Term Care Programs	26,733,000	
Community Health Programs	40,973,100	
		499,066,700
Other transactions		
Capital Investments		12,125,700
		511,192,400
Total Capital for Health Capital Program		511,192,400

MINISTRY OF INTERGOVERNMENTAL AFFAIRS

SUMMARY

The mission of the Ministry of Intergovernmental Affairs is to ensure that the Government of Ontario is equipped to contribute constructively and effectively to strengthening Canada's federation and to conduct its intergovernmental relations to advance the Government's priorities and protect the interest of Ontarians. The Ministry's work contributes to the government's overall objective of a strong, prosperous Ontario within a united Canada.

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
OPERATING			
1,890,489	Ministry Administration Program[1]	1,957,506	1,737,226
2,723,700	Intergovernmental Relations Program[2]	2,606,400	2,577,886
4,614,189	**Ministry Total Operating**	4,563,906	4,315,112
2,900,000	**Less: Special Warrants**	2,250,000	-
12,189	**Less: Statutory Appropriations**	35,006	33,987
1,702,000	< TOTAL OPERATING TO BE VOTED	2,278,900	4,281,125
4,614,189	**Ministry Total Operating**		
4,614,189	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

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MINISTRY OF INTERGOVERNMENTAL AFFAIRS

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1501	Ministry Administration Program					
1	Ministry Administration[1]	1.9	(0.1)	1.9	1.9	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		2.0	(0.1)	1.9	1.9	-
1502	Intergovernmental Relations Program					
1	Strategic Intergovernmental Advice[2]	2.6	(0.1)	2.5	2.7	0.2
		2.6	(0.1)	2.5	2.7	0.2
	Ministry Total Operating	4.6	(0.1)	4.4	4.6	0.2

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.1)	<< Total Adjustments

MINISTRY OF INTERGOVERNMENTAL AFFAIRS

- NOTES -

MINISTRY OF INTERGOVERNMENTAL AFFAIRS

MINISTRY ADMINISTRATION PROGRAM :

The Ministry Administration Program has two distinct components. The first is the operation of the Minister's Office and the Deputy Minister's Office. These offices provide strategic direction and advice to support and advance Ontario's intergovernmental priorities. The second component of this program is responsible for administrative services in support of the Ministry's core business.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1501		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	1,878,300	Ministry Administration[1]	1,922,500	1,703,239
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	35,006	33,987
	1,890,489	Total Operating	1,957,506	1,737,226
	1,150,000	Less: Special Warrants	900,000	-
	12,189	Less: Statutory Appropriations	35,006	33,987
	728,300	**Amount to be Voted**	1,022,500	1,703,239

- NOTES -

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MINISTRY OF INTERGOVERNMENTAL AFFAIRS

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1501-1)	$
Salaries and wages	834,400
Employee benefits	96,700
Transportation and communication	84,800
Services	757,600
Supplies and equipment	104,800
	1,878,300

Main Office	$	
Salaries and wages	751,900	
Employee benefits	88,800	
Transportation and communication	67,500	
Services	153,000	
Supplies and equipment	40,000	
		1,101,200

Administrative Coordination and Information Technology	$	$
Salaries and wages	82,500	
Employee benefits	7,900	
Transportation and communication	17,300	
Services	604,600	
Supplies and equipment	64,800	
		777,100

Statutory Appropriations

Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	12,189
Total Operating for Ministry Administration Program	1,890,489

MINISTRY OF INTERGOVERNMENTAL AFFAIRS

INTERGOVERNMENTAL RELATIONS PROGRAM :

The program reflects the ministry's core business to develop strategic policy advice on leading intergovernmental issues important to Ontario.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1502		**INTERGOVERNMENTAL RELATIONS PROGRAM**		
OPERATING				
1	2,723,700	Strategic Intergovernmental Advice[2]	2,606,400	2,577,886
	2,723,700	Total Operating	2,606,400	2,577,886
	1,750,000	Less: Special Warrants	1,350,000	-
	973,700	**Amount to be Voted**	1,256,400	2,577,886

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF INTERGOVERNMENTAL AFFAIRS

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Strategic Intergovernmental Advice (1502-1)		$
Salaries and wages		1,832,600
Employee benefits		189,700
Transportation and communication		184,600
Services		318,700
Supplies and equipment		72,500
Transfer payments	$	
Canadian Intergovernmental Conference Secretariat	90,600	
Institute of Intergovernmental Relations	24,000	
Grants to advance Federal Provincial Relations	11,000	
		125,600
		2,723,700
Total Operating for Intergovernmental Relations Program		2,723,700

MINISTRY OF LABOUR

SUMMARY

The mission of the Ministry of Labour is to contribute to the prosperity of Ontario by advancing health, safety, fairness and productive relationships in the workplace and the broader community. The Ministry's core businesses are: Occupational Health and Safety, Employment Rights and Responsibilities and Labour Relations. In this context, the Ministry provides advice and information to the government on labour and workplace issues; sets standards and develops policies; enforces standards and legislation; carries out investigations; inspects workplaces needing further help in developing self-reliance; works with others to ensure that effective mechanisms are in place for providing information and workplace training; informs employers and workers about their workplace rights and responsibilities; ensures the provision of assistance in negotiating collective agreements and establishing arbitration boards; assists in building cooperative workplace relationships; and administers, interprets, and applies relevant labour legislation.

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
OPERATING			
19,793,846	Ministry Administration Program[1]	19,787,040	18,313,472
4,442,500	Pay Equity Commission Program[2]	4,198,100	4,530,441
21,027,100	Labour Relations Program[3,4]	21,164,500	20,834,490
51,502,400	Occupational Health and Safety Program[5]	50,743,800	48,392,276
22,551,100	Employment Rights and Responsibilities Program[6]	22,710,700	22,352,055
318,100	Economics and Business Cluster Information Technology Program	183,000	-
119,635,046	**Ministry Total Operating**	118,787,140	114,422,734
84,015,900	**Less: Special Warrants**	68,490,800	-
48,246	**Less: Statutory Appropriations**	46,840	45,477
35,570,900	< TOTAL OPERATING TO BE VOTED	50,249,500	114,377,257
119,635,046	**Ministry Total Operating**		
119,635,046	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF LABOUR

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1601	Ministry Administration Program					
1	Ministry Administration[1]	19.7	(0.5)	19.3	19.7	0.5
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		19.8	(0.5)	19.3	19.8	0.5
1602	Pay Equity Commission Program					
1	Pay Equity Office[2]	3.2	(0.1)	3.0	3.4	0.4
2	Pay Equity Hearings Tribunal	1.0	-	1.0	1.0	-
		4.2	(0.1)	4.1	4.4	0.4
1603	Labour Relations Program					
1	Labour Relations Board[3]	11.8	(0.4)	11.4	11.7	0.3
2	Public Service Appeal Boards	1.3	-	1.3	1.3	-
3	Labour Management Services[4]	8.1	(0.3)	7.8	8.1	0.3
		21.2	(0.7)	20.5	21.0	0.6
1604	Occupational Health and Safety Program					
1	Occupational Health and Safety[5]	50.7	(3.0)	47.8	51.5	3.7
2	Workplace Safety and Insurance Advisory Program Administration	-	-	-	-	-
3	Office of Worker Adviser	-	-	-	-	-
4	Office of Employer Adviser	-	-	-	-	-
		50.7	(3.0)	47.8	51.5	3.7
1605	Employment Rights and Responsibilities Program					
1	Employment Standards[6]	22.7	(1.0)	21.7	22.6	0.8
		22.7	(1.0)	21.7	22.6	0.8
1606	Economics and Business Cluster Information Technology Program					
1	Economics and Business Cluster Information Technology	0.2	-	0.2	0.3	0.1
		0.2	-	0.2	0.3	0.1
	Ministry Total Operating	118.8	(5.2)	113.6	119.6	6.1

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF LABOUR

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

3.	(0.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
5.	(3.0)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
6.	(1.0)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(5.2)	<< Total Adjustments

MINISTRY OF LABOUR

MINISTRY ADMINISTRATION PROGRAM :

This program coordinates the decision making processes of the Ministry and provides technical and professional services to support the design, implementation and effective delivery of Ministry programs. The program consists of the Minister's Office; Deputy Minister's Office, Legal Services, Communications, Finance and Administration, Human Resources, Audit Services and Information Technology Services. In addition, the program provides administrative and financial support services to the Economics and Business Cluster.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1601		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	19,745,600	Ministry Administration[1]	19,740,200	18,267,995
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	19,793,846	Total Operating	19,787,040	18,313,472
	13,787,600	Less: Special Warrants	12,178,100	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	5,958,000	**Amount to be Voted**	7,562,100	18,267,995

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF LABOUR

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1601-1)	$
Salaries and wages	7,072,100
Employee benefits	913,100
Transportation and communication	554,500
Services	10,850,300
Supplies and equipment	355,600
	19,745,600

Main Office	$	
Salaries and wages	1,903,000	
Employee benefits	360,000	
Transportation and communication	89,200	
Services	1,186,300	
Supplies and equipment	57,500	
		3,596,000

Financial and Administrative Services	$	
Salaries and wages	1,831,700	
Employee benefits	201,200	
Transportation and communication	74,800	
Services	1,610,600	
Supplies and equipment	43,000	
		3,761,300

Human Resources	$	
Salaries and wages	1,506,100	
Employee benefits	167,700	
Transportation and communication	49,200	
Services	322,600	
Supplies and equipment	17,800	
		2,063,400

Communications Services	$	$
Salaries and wages	1,662,300	
Employee benefits	175,900	
Transportation and communication	101,300	
Services	217,500	
Supplies and equipment	137,300	
		2,294,300

Legal Services	$	
Salaries and wages	169,000	
Employee benefits	8,300	
Transportation and communication	240,000	
Services	4,028,400	
Supplies and equipment	100,000	
		4,545,700

Audit Services	$	
Services	262,100	
		262,100

Information Systems	$	
Services	3,222,800	
		3,222,800

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	19,793,846

MINISTRY OF LABOUR

PAY EQUITY COMMISSION PROGRAM :

The Pay Equity Office is responsible for administering the *Pay Equity Act* to ensure the achievement and maintenance of pay equity in Ontario, both in the private and public sectors, through a self-reliant process supported by education, policy and research, and dispute resolution.

The Pay Equity Hearings Tribunal, a quasi-judicial tri-partite administrative tribunal, is responsible for adjudicating disputes arising under the *Pay Equity Act*. In addition, the program provides administrative and financial support services to the Human Rights Tribunal of Ontario.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1602		**PAY EQUITY COMMISSION PROGRAM**		
OPERATING				
1	3,399,800	Pay Equity Office[2]	3,154,100	3,716,438
2	1,042,700	Pay Equity Hearings Tribunal	1,044,000	814,003
	4,442,500	Total Operating	4,198,100	4,530,441
	3,107,000	Less: Special Warrants	1,538,100	-
	1,335,500	**Amount to be Voted**	2,660,000	4,530,441

- NOTES -

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MINISTRY OF LABOUR

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Pay Equity Office (1602-1)	$
Salaries and wages	2,505,500
Employee benefits	258,000
Transportation and communication	208,400
Services	372,100
Supplies and equipment	55,800
	3,399,800

Pay Equity Hearings Tribunal (1602-2)	$
Salaries and wages	1,376,400
Employee benefits	143,900
Transportation and communication	115,500
Services	253,100
Supplies and equipment	45,000
	1,933,900
Less: Recoveries	891,200
	1,042,700
Total Operating for Pay Equity Commission Program	4,442,500

MINISTRY OF LABOUR

LABOUR RELATIONS PROGRAM :

The role of Labour Relations is to promote a stable labour relations climate and harmonious workplace relationships in the Province.

The Ontario Labour Relations Board (OLRB) is an independent, quasi-judicial tribunal which mediates and adjudicates a variety of employment and labour relation-related matters under various Ontario statutes. The OLRB is responsible for, amongst other things: certification of trade unions, termination of bargaining rights, unfair labour practice applications, sale of business related employer applications, illegal strikes and lock-outs, both in the construction and non-construction sectors. The OLRB also generally ensures minimum workplace standards through the review of decisions of employment standards officers and occupational health and safety inspectors, as well as mediating and arbitrating other labour and employment disputes with a view to promoting safe, fair and harmonious conditions in Ontario's workplaces.

The two statutory tribunals comprising the Public Service Appeal Boards are independent quasi-judicial tribunals that oversee the labour relations of Ontario Crown employees. They include the Crown Employees Grievance Settlement Board and the Public Service Grievance Board.

The Labour Management Services program provides neutral, third party assistance to trade unions and employers through collective agreement conciliation and mediation, appointment of arbitrators and collective bargaining information.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1603		**LABOUR RELATIONS PROGRAM**		
OPERATING				
1	11,665,700	Labour Relations Board[3]	11,795,000	12,010,579
2	1,267,500	Public Service Appeal Boards	1,254,900	872,911
3	8,093,900	Labour Management Services[4]	8,114,600	7,951,000
	21,027,100	Total Operating	21,164,500	20,834,490
	14,606,300	Less: Special Warrants	7,579,500	-
	6,420,800	**Amount to be Voted**	13,585,000	20,834,490

- NOTES -

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STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Labour Relations Board (1603-1)	$
Salaries and wages	7,849,500
Employee benefits	675,300
Transportation and communication	916,600
Services	2,175,300
Supplies and equipment	49,000
	11,665,700

Public Service Appeal Boards (1603-2)	
Salaries and wages	455,800
Employee benefits	101,900
Transportation and communication	160,400
Services	1,574,900
Supplies and equipment	15,000
	2,308,000
Less: Recoveries	1,040,500
	1,267,500

Labour Management Services (1603-3)	$
Salaries and wages	5,625,900
Employee benefits	601,700
Transportation and communication	695,000
Services	1,148,400
Supplies and equipment	122,900
	8,193,900
Less: Recoveries	100,000
	8,093,900
Total Operating for Labour Relations Program	21,027,100

MINISTRY OF LABOUR

OCCUPATIONAL HEALTH AND SAFETY PROGRAM :

Occupational Health and Safety's primary mandate is the setting, communicating and enforcing of the occupational health and safety laws and regulations to reduce or eliminate workplace injury or illness.

The Occupational Health and Safety program secures compliance with the *Occupational Health and Safety Act* (the Act), and assists in securing a healthful and safe working environment. Through the administration and enforcement of the Act and regulations, it encourages employers and workers to cooperatively identify and control health and safety hazards.

The Office of the Worker Adviser and the Office of the Employer Adviser provide advisory and educational services to non-unionized injured workers and smaller employers with less than 100 employees (respectively), and represent them before the Workplace Safety and Insurance Board and the Workplace Safety and Insurance Appeals Tribunal.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1604		**OCCUPATIONAL HEALTH AND SAFETY PROGRAM**		
OPERATING				
1	51,499,400	Occupational Health and Safety[5]	50,740,800	48,392,276
2	1,000	Workplace Safety and Insurance Advisory Program Administration	1,000	-
3	1,000	Office of Worker Adviser	1,000	-
4	1,000	Office of Employer Adviser	1,000	-
	51,502,400	Total Operating	50,743,800	48,392,276
	36,734,700	Less: Special Warrants	32,769,600	-
	14,767,700	**Amount to be Voted**	17,974,200	48,392,276

- NOTES -

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MINISTRY OF LABOUR

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Occupational Health and Safety (1604-1)

		$
Salaries and wages		35,939,200
Employee benefits		3,046,800
Transportation and communication		3,302,800
Services		7,672,600
Supplies and equipment		1,597,000
Transfer payments	$	
Grants to Radiation Safety Institute of Canada	40,000	
Grants to promote improved health and safety practices	1,000	
		41,000
		51,599,400
Less: Recoveries		100,000
		51,499,400

Workplace Safety and Insurance Advisory Program Administration (1604-2)

Salaries and wages	453,900
Employee benefits	71,000
Transportation and communication	8,200
Services	5,600
Supplies and equipment	10,400
	549,100
Less: Recoveries	548,100
	1,000

Office of Worker Adviser (1604-3)

	$
Salaries and wages	5,624,800
Employee benefits	1,051,700
Transportation and communication	440,000
Services	1,265,500
Supplies and equipment	138,500
Transfer payments	
Workplace Safety and Insurance Advisory Program Training Initiative	225,000
	8,745,500
Less: Recoveries	8,744,500
	1,000

Office of Employer Adviser (1604-4)

Salaries and wages	2,069,100
Employee benefits	398,600
Transportation and communication	215,700
Services	344,900
Supplies and equipment	133,600
	3,161,900
Less: Recoveries	3,160,900
	1,000
Total Operating for Occupational Health and Safety Program	51,502,400

MINISTRY OF LABOUR

EMPLOYMENT RIGHTS AND RESPONSIBILITIES PROGRAM :

This program is responsible for the administration and enforcement of the *Employment Standards Act*, 2000 and its regulations.

The Employment Standards program ensures that Ontario workers are protected by minimum standards of employment covering wages and working conditions. It encourages self-reliance with these standards through prevention efforts and secures compliance through inspections, investigations and enforcement initiatives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1605		**EMPLOYMENT RIGHTS AND RESPONSIBILITIES PROGRAM**		
OPERATING				
1	22,551,100	Employment Standards[6]	22,710,700	22,352,055
	22,551,100	Total Operating	22,710,700	22,352,055
	15,780,300	Less: Special Warrants	14,363,400	-
	6,770,800	**Amount to be Voted**	8,347,300	22,352,055

- NOTES -

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MINISTRY OF LABOUR

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Employment Standards (1605-1)	$
Salaries and wages	15,302,100
Employee benefits	1,831,000
Transportation and communication	942,400
Services	4,196,200
Supplies and equipment	377,400
Transfer payments	
Grants to promote improved employment practices	2,000
	22,651,100
Less: Recoveries	100,000
	22,551,100
Total Operating for Employment Rights and Responsibilities Program	22,551,100

MINISTRY OF LABOUR

ECONOMICS AND BUSINESS CLUSTER INFORMATION TECHNOLOGY PROGRAM :

The Economics and Business Information Technology Cluster program is responsible for the provision of information management and information technology services for the Ministries of Consumer and Business Services; Enterprise, Opportunity and Innovation; Energy and, Labour. The cluster organization provides timely and cost-effective support to its client Ministries in helping them achieve common and individual objectives for promoting e-business and e-government as a means of enhancing government services.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1606		**ECONOMICS AND BUSINESS CLUSTER INFORMATION TECHNOLOGY PROGRAM**		
OPERATING				
1	318,100	Economics and Business Cluster Information Technology	183,000	-
	318,100	Total Operating	183,000	-
	-	Less: Special Warrants	62,100	-
	318,100	**Amount to be Voted**	120,900	-

- NOTES -

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MINISTRY OF LABOUR

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Economics and Business Cluster Information Technology (1606-1)	$
Salaries and wages	7,196,900
Employee benefits	1,399,400
Transportation and communication	553,600
Services	17,379,800
Supplies and equipment	215,900
	26,745,600
Less: Recoveries	26,427,500
	318,100
Total Operating for Economics and Business Cluster Information Technology Program	318,100

OFFICE OF THE LIEUTENANT GOVERNOR

SUMMARY

The Queen of Canada, Her Majesty Queen Elizabeth II, is the Head of State, represented in Ontario by the Lieutenant Governor.

The Lieutenant Governor is the nominal Head of State at the provincial level, empowered with the constitutional and representational responsibilities of the Sovereign in the Province.

The Office of the Lieutenant Governor supports the incumbent in undertaking his constitutional, ceremonial, official social and informal community activities.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
998,800	Office of the Lieutenant Governor Program[1]	993,300	867,761
998,800	**Ministry Total Operating**	993,300	867,761
499,400	**Less: Special Warrants**	499,200	-
499,400	< TOTAL OPERATING TO BE VOTED	494,100	867,761
998,800	**Ministry Total Operating**		
998,800	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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OFFICE OF THE LIEUTENANT GOVERNOR

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1701	Office of the Lieutenant Governor Program					
1	Office of the Lieutenant Governor[1]	1.0	(0.1)	0.9	1.0	0.1
		1.0	(0.1)	0.9	1.0	0.1
	Ministry Total Operating	1.0	(0.1)	0.9	1.0	0.1

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.1)	<< Total Adjustments

OFFICE OF THE LIEUTENANT GOVERNOR

- NOTES -

OFFICE OF THE LIEUTENANT GOVERNOR

OFFICE OF THE LIEUTENANT GOVERNOR PROGRAM :

The program provides the services required by the Lieutenant Governor in performing his constitutional and representational duties.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1701		**OFFICE OF THE LIEUTENANT GOVERNOR PROGRAM**		
OPERATING				
1	998,800	Office of the Lieutenant Governor[1]	993,300	867,761
	998,800	Total Operating	993,300	867,761
	499,400	Less: Special Warrants	499,200	-
	499,400	**Amount to be Voted**	494,100	867,761

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

OFFICE OF THE LIEUTENANT GOVERNOR

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Office of the Lieutenant Governor (1701-1)	$
Salaries and wages	569,800
Employee benefits	9,200
Transportation and communication	32,100
Services	229,400
Supplies and equipment	37,500
Other transactions	
Discretionary allowance	120,800
	998,800
Total Operating for Office of the Lieutenant Governor Program	998,800

MANAGEMENT BOARD SECRETARIAT

SUMMARY

Management Board Secretariat (MBS) delivers quality services, effectively manages government resources (people, money, realty, information and information technology, and government records) and provides ministries with standards, leadership and integrated solutions to achieve government priorities.

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
OPERATING			
47,233,112	Ministry Administration Program[1]	44,149,629	43,816,563
66,347,500	Realty Services Program[2,3]	72,735,800	69,561,406
817,197,000	Corporate Controllership Program[4,5,6,7]	1,647,948,100	38,788,702
83,747,000	Information and Information Technology Program[8,9,10]	81,988,900	110,851,727
353,581,300	Shared Services Program[11,12,13]	200,646,200	293,565,591
9,786,200	Archives of Ontario Program[14]	9,283,500	7,793,625
1,377,892,112	**Ministry Total Operating**	2,056,752,129	564,377,614
874,222,800	**Less: Special Warrants**	1,350,334,700	-
709,612	**Less: Statutory Appropriations**	1,862,729	825,798
502,959,700	< TOTAL OPERATING TO BE VOTED	704,554,700	563,551,816
1,377,892,112	**Ministry Total Operating**		
(62,286,000)	Net Consolidation Adjustment - Ontario Realty Corporation		
1,315,606,112	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MANAGEMENT BOARD SECRETARIAT

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	1,656,752,129	
1.2 2001-02 Public Accounts		564,377,614
2. Supplementary Estimates		
2.1 2002-03 Supplementary Estimates	400,000,000	
	2,056,752,129	564,377,614

MANAGEMENT BOARD SECRETARIAT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1801	Ministry Administration Program					
1	Ministry Administration[1]	43.8	(0.6)	43.2	46.9	3.7
2	Minister Without Portfolio	0.2	-	0.2	0.2	-
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
S	Minister Without Portfolio Salary, the *Executive Council Act*	-	-	-	-	-
		44.1	(0.6)	43.5	47.2	3.7
1802	Realty Services Program					
1	Realty Services[2]	72.7	(4.5)	68.2	66.2	(2.0)
S	Bad Debt Expense, the *Financial Administration Act*[3]	-	3.6	3.6	0.1	(3.4)
		72.7	(1.0)	71.7	66.3	(5.4)
1803	Corporate Controllership Program					
1	Business and Resource Planning and Monitoring[4]	10.7	(0.5)	10.2	16.3	6.1
2	Integrated Internal Audit Services[5]	2.3	(0.8)	1.6	4.1	2.6
3	Enabling Government Restructuring	-	-	-	-	-
4	Human Resource Policy and Planning[6]	17.7	(0.8)	16.9	35.3	18.3
5	Contingencies[7]	1,617.2	(356.1)	1,261.1	761.5	(499.6)
		1,647.9	(358.1)	1,289.8	817.2	(472.6)
1804	Information and Information Technology Program					
1	Information and Information Technology Policy[8]	19.8	(0.7)	19.1	29.3	10.2
2	Information and Information Technology Solutions[9]	17.4	(0.2)	17.1	5.9	(11.2)
3	Information and Information Technology Services[10]	44.8	(1.8)	43.0	48.6	5.6
		82.0	(2.8)	79.2	83.7	4.5
1805	Shared Services Program					
1	Business Services[11]	29.6	(4.1)	25.6	40.7	15.1
2	Employee and Pensioner Benefits (Government Costs)[12]	146.3	(144.2)	2.1	282.4	280.3
3	Special Employment Programs[13]	22.9	(0.2)	22.7	30.0	7.3
S	Payments to private sector collection agencies, the *Financial Administration Act*	1.8	-	1.8	0.5	(1.3)
		200.6	(148.5)	52.2	353.6	301.4
1806	Archives of Ontario Program					
1	Archives of Ontario[14]	9.3	(0.3)	9.0	9.8	0.8
		9.3	(0.3)	9.0	9.8	0.8
	Ministry Total Operating	2,056.8	(511.3)	1,545.5	1,377.9	(167.6)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

MANAGEMENT BOARD SECRETARIAT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
2.	(3.0)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
	(1.5)	adjustment to remove payments (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
3.	3.6	amounts owed to the Province that are expected to become uncollectible in the year (bad debts expense was not reflected on the cash basis)
4.	(0.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
5.	(0.8)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
6.	(0.8)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
7.	(229.4)	adjustment to remove the payments provided for in the contingency fund (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
	(126.7)	adjustment for severance paid to employees (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
8.	(0.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
9.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
10.	(0.8)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
	(1.0)	adjustment for differences between when payments are made to suppliers (cash basis) and when the goods and services are received (accrual basis)
11.	(4.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"
12.	(188.3)	adjustment to reconcile payments made by Management Board Secretariat to pension boards, and for retiree benefits (cash basis) with the employer share pension costs (accrual basis)
	44.1	adjustment to reflect the accounting treatment of legislative severance and vacations earned by all government employees (accrual basis)
	Note:	commencing in 2003-04, all employer share pension costs (accrual basis) will be reflected in the Estimates of Management Board Secretariat only, on behalf of all government employees
13.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"

MANAGEMENT BOARD SECRETARIAT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

14. (0.3) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat - "Employee and Pensioner Benefits (Government Costs)"

(511.3) << Total Adjustments

MANAGEMENT BOARD SECRETARIAT

- NOTES -

MANAGEMENT BOARD SECRETARIAT

SUMMARY

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
CAPITAL			
9,657,700	Realty Services Program[A]	37,100,000	22,539,247
1,000,000	Corporate Controllership Program	-	-
4,500,000	Information and Information Technology Program	5,000,000	10,623,583
1,000	Archives of Ontario Program	6,914,000	-
15,158,700	**Ministry Total Capital**	49,014,000	33,162,830
11,842,800	**Less: Special Warrants**	29,577,400	-
3,315,900	< TOTAL CAPITAL TO BE VOTED	19,436,600	33,162,830
15,158,700	**Ministry Total Capital**		
15,158,700	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MANAGEMENT BOARD SECRETARIAT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
1802	Realty Services Program					
2	Realty Services [A]	37.1	(2.8)	34.3	9.7	(24.6)
		37.1	(2.8)	34.3	9.7	(24.6)
1803	Corporate Controllership Program					
6	Emergency Management and Security	-	-	-	1.0	1.0
		-	-	-	1.0	1.0
1804	Information and Information Technology Program					
4	Information and Information Technology Services	5.0	-	5.0	4.5	(0.5)
		5.0	-	5.0	4.5	(0.5)
1806	Archives of Ontario Program					
2	Archives of Ontario	6.9	-	6.9	-	(6.9)
		6.9	-	6.9	-	(6.9)
	Ministry Total Capital	49.0	(2.8)	46.2	15.2	(31.0)

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Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown.)*

	$ millions	
A.	(4.2)	adjustment to remove payments (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
	1.4	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
	(2.8)	<< Total Adjustments

MANAGEMENT BOARD SECRETARIAT

MINISTRY ADMINISTRATION PROGRAM :

Ministry Administration Program provides strategic planning and operational services to assist the Ministry's Divisions in achieving their business plans.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1801		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	46,931,600	Ministry Administration[1]	43,842,600	43,573,785
2	236,900	Minister Without Portfolio	244,300	181,874
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
S	16,366	Minister Without Portfolio Salary, the *Executive Council Act*	15,889	15,427
	47,233,112	Total Operating	44,149,629	43,816,563
	23,510,200	Less: Special Warrants	33,218,000	-
	64,612	Less: Statutory Appropriations	62,729	60,904
	23,658,300	**Amount to be Voted**	10,868,900	43,755,659

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MANAGEMENT BOARD SECRETARIAT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1801-1)	$
Salaries and wages	8,596,600
Employee benefits	1,360,500
Transportation and communication	4,645,000
Services	35,034,700
Supplies and equipment	1,812,300
	51,449,100
Less: Recoveries	4,517,500
	46,931,600

Main Office	$	
Salaries and wages	1,844,900	
Employee benefits	251,900	
Transportation and communication	79,700	
Services	148,600	
Supplies and equipment	76,800	
		2,401,900

Financial and Administrative Services	$	
Salaries and wages	2,841,300	
Employee benefits	499,300	
Transportation and communication	1,430,500	
Services	10,704,100	
Supplies and equipment	998,100	
	16,473,300	
Less: Recoveries from other ministries and activities	618,300	
		15,855,000

Legal Services	$	
Salaries and wages	86,300	
Employee benefits	5,000	
Transportation and communication	82,600	
Services	5,316,100	
Supplies and equipment	188,600	
	5,678,600	
Less: Recoveries from other ministries and activities	200,800	
		5,477,800

Audit Services	$	$
Transportation and communication	49,500	
Services	486,600	
Supplies and equipment	5,100	
	541,200	
Less: Recoveries from other ministries and activities	288,800	
		252,400

Information Systems	$	
Services	6,717,600	
		6,717,600

Communications Services	$	
Salaries and wages	1,699,600	
Employee benefits	239,400	
Transportation and communication	2,942,800	
Services	10,905,300	
Supplies and equipment	515,700	
	16,302,800	
Less: Recoveries from other ministries and activities	2,620,000	
		13,682,800

Human Resources	$	
Salaries and wages	2,124,500	
Employee benefits	364,900	
Transportation and communication	59,900	
Services	756,400	
Supplies and equipment	28,000	
	3,333,700	
Less: Recoveries from other ministries and activities	789,600	
		2,544,100

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246

- NOTES -

MANAGEMENT BOARD SECRETARIAT

MINISTRY ADMINISTRATION PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Minister Without Portfolio (1801-2)	$
Salaries and wages	163,300
Employee benefits	26,500
Transportation and communication	25,000
Services	10,000
Supplies and equipment	12,100
	236,900

Statutory Appropriations	$
Minister Without Portfolio Salary, the *Executive Council Act*	16,366
	16,366
Total Operating for Ministry Administration Program	47,233,112

MANAGEMENT BOARD SECRETARIAT

REALTY SERVICES PROGRAM :

The Realty Services Program provides strategic real estate management, on behalf of the Government of Ontario and its ministries, by setting policy and standards, negotiating and administering service contracts and the sale of surplus properties. The program ensures optimum use of the province's real estate assets and provision of cost-effective design, construction, leasing and property management services in support of ministry and agency program needs.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1802		**REALTY SERVICES PROGRAM**		
OPERATING				
1	66,203,500	Realty Services[2]	72,735,800	69,561,406
S	144,000	Bad Debt Expense, the *Financial Administration Act*[3]	-	-
	66,347,500	Total Operating	72,735,800	69,561,406
	33,173,700	Less: Special Warrants	36,446,300	-
	144,000	Less: Statutory Appropriations	-	-
	33,029,800	**Amount to be Voted**	36,289,500	69,561,406
CAPITAL				
2	9,657,700	Realty Services[4]	37,100,000	22,539,247
	9,657,700	Total Capital	37,100,000	22,539,247
	8,691,900	Less: Special Warrants	17,665,400	-
	965,800	**Amount to be Voted**	19,434,600	22,539,247

- NOTES -

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Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MANAGEMENT BOARD SECRETARIAT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Realty Services (1802-1)	$
Services	71,203,500
Less: Recoveries	5,000,000
	66,203,500
Statutory Appropriations	
Other transactions	
Bad Debt Expense, the *Financial Administration Act*	144,000
	144,000
Total Operating for Realty Services Program	66,347,500

CAPITAL

Realty Services (1802-2)	$
Services	9,657,700
	9,657,700
Total Capital for Realty Services Program	9,657,700

MANAGEMENT BOARD SECRETARIAT

CORPORATE CONTROLLERSHIP PROGRAM :

The Corporate Controllership Program supports Management Board of Cabinet by providing leadership to ministries and agencies to achieve the Government's agenda. It determines the most appropriate use of public resources through setting, monitoring and adjusting government's resources and by setting standards, policies and strategies to meet corporate objectives. The program also includes providing internal audit services to all ministries, contingency funding for employee severance costs and the costs of other corporate initiatives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1803		**CORPORATE CONTROLLERSHIP PROGRAM**		
OPERATING				
1	16,304,800	Business and Resource Planning and Monitoring[4]	10,692,400	8,479,630
2	4,137,400	Integrated Internal Audit Services[5]	2,348,500	2,530,563
3	1,000	Enabling Government Restructuring	3,300	3,380,479
4	35,253,700	Human Resource Policy and Planning[6]	17,695,400	24,398,030
5	761,500,100	Contingencies[7]	1,617,208,500	-
	817,197,000	Total Operating	1,647,948,100	38,788,702
	427,848,500	Less: Special Warrants	999,142,600	-
	389,348,500	**Amount to be Voted**	648,805,500	38,788,702
CAPITAL				
6	1,000,000	Emergency Management and Security	-	-
	1,000,000	Total Capital	-	-
	900,000	Less: Special Warrants	-	-
	100,000	**Amount to be Voted**	-	-

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MANAGEMENT BOARD SECRETARIAT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Business and Resource Planning and Monitoring (1803-1)	$
Salaries and wages	7,480,700
Employee benefits	1,126,000
Transportation and communication	680,700
Services	6,900,000
Supplies and equipment	117,400
	16,304,800

Integrated Internal Audit Services (1803-2)	
Salaries and wages	14,021,700
Employee benefits	1,973,000
Transportation and communication	686,400
Services	1,552,700
Supplies and equipment	545,000
	18,778,800
Less: Recoveries	14,641,400
	4,137,400

Enabling Government Restructuring (1803-3)	
Services	1,000
	1,000

Human Resource Policy and Planning (1803-4)		
Salaries and wages		14,648,500
Employee benefits		1,900,900
Transportation and communication		757,800
Services		16,082,800
Supplies and equipment		1,268,400
Transfer payments	$	
Grants to the Institute of Public Administration of Canada	49,300	
Grants - other	51,700	
		101,000
Other transactions		542,300
		35,301,700
Less: Recoveries		48,000
		35,253,700

Contingencies (1803-5)	
Other transactions	761,500,100
	761,500,100
Total Operating for Corporate Controllership Program	817,197,000

CAPITAL

Emergency Management and Security (1803-6)	$
Services	1,000,000
	1,000,000
Total Capital for Corporate Controllership Program	1,000,000

MANAGEMENT BOARD SECRETARIAT

INFORMATION AND INFORMATION TECHNOLOGY PROGRAM :

MBS, through the Office of the Corporate Chief Information Officer (OCCIO) - in co-operation with the Information and Information Technology (I&IT) clusters - is providing leadership and co-ordination for the I&IT function in government and its alignment with business directions. This includes leading the policy development and enablers for electronic government, development and implementation of common infrastructure, development of policies and standards, governance, organization and accountability components of the strategy, as well as the delivery of cost-effective I&IT services to both ministries generally and to MBS specifically.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1804		**INFORMATION AND INFORMATION TECHNOLOGY PROGRAM**		
OPERATING				
1	29,270,000	Information and Information Technology Policy[8]	19,814,800	17,931,717
2	5,920,100	Information and Information Technology Solutions[9]	17,356,300	63,468,996
3	48,556,900	Information and Information Technology Services[10]	44,817,800	29,451,014
	83,747,000	Total Operating	81,988,900	110,851,727
	66,997,600	Less: Special Warrants	80,616,500	-
	16,749,400	**Amount to be Voted**	1,372,400	110,851,727
CAPITAL				
4	4,500,000	Information and Information Technology Services	5,000,000	10,623,583
	4,500,000	Total Capital	5,000,000	10,623,583
	2,250,000	Less: Special Warrants	4,999,000	-
	2,250,000	**Amount to be Voted**	1,000	10,623,583

- NOTES -

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Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MANAGEMENT BOARD SECRETARIAT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Information and Information Technology Policy (1804-1)

	$
Salaries and wages	11,377,400
Employee benefits	1,504,900
Transportation and communication	764,800
Services	10,207,100
Supplies and equipment	5,560,600
	29,414,800
Less: Recoveries	144,800
	29,270,000

Information and Information Technology Solutions (1804-2)

	$
Salaries and wages	2,642,900
Employee benefits	358,400
Transportation and communication	106,100
Services	2,610,500
Supplies and equipment	202,200
	5,920,100

Information and Information Technology Services (1804-3)

	$
Salaries and wages	23,531,400
Employee benefits	1,801,300
Transportation and communication	50,486,600
Services	70,502,200
Supplies and equipment	12,638,800
	158,960,300
Less: Recoveries	110,403,400
	48,556,900
Total Operating for Information and Information Technology Program	83,747,000

CAPITAL

Information and Information Technology Services (1804-4)

	$
Services	4,500,000
	4,500,000
Total Capital for Information and Information Technology Program	4,500,000

MANAGEMENT BOARD SECRETARIAT

SHARED SERVICES PROGRAM :

The Shared Services Bureau delivers enterprise-wide internal business support services to the Ontario Public Service. Major lines of business include financial processing, collections, payroll processing, benefit administration services, strategic procurement services, general administrative services such as information management, translation, mail and print services, assets and distribution, risk management and insurance services, and the operation of enterprise-wide corporate information systems (Corpay, WIN, and IFIS). The Shared Services Bureau is also responsible for the management of employer benefits contributions, special employment funds and the summer experience program.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1805		**SHARED SERVICES PROGRAM**		
OPERATING				
1	40,708,400	Business Services[11]	29,646,400	50,836,347
2	282,391,200	Employee and Pensioner Benefits (Government Costs)[12]	146,300,000	224,300,352
3	29,980,700	Special Employment Programs[13]	22,899,800	17,663,998
S	501,000	Payments to private sector collection agencies, the *Financial Administration Act*	1,800,000	764,894
	353,581,300	Total Operating	200,646,200	293,565,591
	317,799,700	Less: Special Warrants	196,090,200	-
	501,000	Less: Statutory Appropriations	1,800,000	764,894
	35,280,600	**Amount to be Voted**	2,756,000	292,800,697

- NOTES -

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MANAGEMENT BOARD SECRETARIAT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Business Services (1805-1)

	$
Salaries and wages	64,026,500
Employee benefits	8,515,000
Transportation and communication	13,349,100
Services	37,200,500
Supplies and equipment	4,060,500
	127,151,600
Less: Recoveries	86,443,200
	40,708,400

Statutory Appropriations

Services	
Payments to private sector collection agencies, the *Financial Administration Act*	501,000
	501,000

Employee and Pensioner Benefits (Government Costs) (1805-2)

Salaries and wages		70,000,000
Employee benefits	$	
Ontario Public Service Employees' Union Pension Plan	85,279,800	
Public Service Pension Plan	60,382,300	
Provincial Judges' Benefits Fund	7,329,600	
Deputy Ministers' Supplementary Benefits Fund	698,100	
Canada Pension Plan	134,662,500	
Employment Insurance	85,771,500	
Group Life Insurance	7,501,500	
Long Term Income Protection	43,978,600	
Employer Health Tax	78,967,600	
Supplementary Health and Hospital Plan	81,383,900	
Dental Plan	48,933,400	
Retired Employees' Benefits	61,602,400	
		696,491,200
		766,491,200
Less: Recoveries		484,100,000
		282,391,200

Special Employment Programs (1805-3)

		$
Salaries and wages		8,229,800
Employee benefits		522,000
Transportation and communication		280,100
Services		9,124,900
Supplies and equipment		138,800
Other transactions	$	
Other	3,100,000	
Summer Employment	8,585,100	
		11,685,100
		29,980,700
Total Operating for Shared Services Program		353,581,300

MANAGEMENT BOARD SECRETARIAT

ARCHIVES OF ONTARIO PROGRAM :

The Archives of Ontario provides corporate leadership in the management and preservation of information critical to effective, efficient and accountable government and promotes public access to Ontario's documentary memory. The Archives of Ontario performs three integrated functions supporting responsible stewardship of the Government of Ontario's art and information assets: Corporate Information Management, Collections Management and Development, and Client Services.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1806		**ARCHIVES OF ONTARIO PROGRAM**		
OPERATING				
1	9,786,200	Archives of Ontario[14]	9,283,500	7,793,625
	9,786,200	Total Operating	9,283,500	7,793,625
	4,893,100	Less: Special Warrants	4,821,100	-
	4,893,100	**Amount to be Voted**	4,462,400	7,793,625
CAPITAL				
2	1,000	Archives of Ontario	6,914,000	-
	1,000	Total Capital	6,914,000	-
	900	Less: Special Warrants	6,913,000	-
	100	**Amount to be Voted**	1,000	-

- NOTES -

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MANAGEMENT BOARD SECRETARIAT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Archives of Ontario (1806-1)	$
Salaries and wages	4,987,800
Employee benefits	713,400
Transportation and communication	119,700
Services	4,173,100
Supplies and equipment	215,100
Transfer payments	
Archives Support Grants	45,700
	10,254,800
Less: Recoveries	468,600
	9,786,200
Total Operating for Archives of Ontario Program	9,786,200

CAPITAL

Archives of Ontario (1806-2)	$
Services	1,000
	1,000
Total Capital for Archives of Ontario Program	1,000

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

SUMMARY

The goal of the Ministry is: to provide policy, financial and program leadership in relation to local governments and the services they provide. The Ministry also works with other ministries to ensure a coordinated approach in dealing with local governments; and works with other governments, ministries, industries and sectors to improve the climate for investment in social and affordable housing, including rental housing; to work with the municipal sector and interested parties to improve the land use planning and building regulation frameworks to achieve the Smart Growth objectives of sustaining a strong economy, building strong communities and promoting a clean and healthy environment. The Ministry also supports vibrant rural communities by fostering economic development in rural communities, and addressing a broad range of rural issues, including infrastructure needs.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
33,720,378	Ministry Administration Program[1]	36,943,118	32,893,794
32,529,100	Local Government and Urban Affairs Program[2,3]	33,380,000	50,318,915
700,478,300	Planning, Development and Housing Program[4,5]	752,327,800	1,153,087,728
5,435,100	Smart Growth Program	-	-
30,237,000	Rural Development Program	46,689,500	13,498,500
802,399,878	**Ministry Total Operating**	869,340,418	1,249,798,937
600,958,000	**Less: Special Warrants**	375,925,000	-
81,978	**Less: Statutory Appropriations**	78,618	3,470,477
201,359,900	< TOTAL OPERATING TO BE VOTED	493,336,800	1,246,328,460
802,399,878	**Ministry Total Operating**		
(114,400,000)	Net Consolidation Adjustment - Ontario Housing Corporation		
687,999,878	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		
Assets			
600,000	Local Government and Urban Affairs Program	500,000	49,100
1,016,100	Planning, Development and Housing Program	2,877,500	-
1,616,100	**Ministry Total Assets**	3,377,500	49,100
837,000	**Less: Special Warrants**	-	-
500,000	**Less: Statutory Appropriations**	500,000	49,100
279,100	< TOTAL ASSETS TO BE VOTED	2,877,500	-

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	822,650,918	
1.2 2001-02 Public Accounts		1,240,757,637
2. Government Reorganization		
2.1 Transfer of functions from other Ministries	46,689,500	13,498,500
2.2 Transfer of functions to other Ministries		(4,457,200)
	869,340,418	1,249,798,937

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
1901	Ministry Administration Program					
1	Ministry Administration[1]	36.9	(5.2)	31.7	33.7	2.0
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Ministers' without Portfolio Salaries, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		36.9	(5.2)	31.7	33.7	2.0
1902	Local Government and Urban Affairs Program					
4	Municipal and Urban Support Services[2]	12.1	(0.4)	11.7	13.8	2.1
5	Local Government Outreach Services[3]	21.3	(0.7)	20.6	18.7	(1.9)
		33.4	(1.1)	32.3	32.5	0.2
1903	Planning, Development and Housing Program					
4	Planning, Development and Housing Services[4]	725.2	(5.9)	719.3	674.8	(44.5)
5	Tenant Protection[5]	27.1	(0.9)	26.2	25.7	(0.5)
S	Rural and Native Bad Debts Expense, the *Financial Administration Act*	-	-	-	-	-
		752.3	(6.8)	745.5	700.5	(45.0)
1906	Smart Growth Program					
1	Smart Growth Services	-	-	-	5.4	5.4
		-	-	-	5.4	5.4
1907	Rural Development Program					
1	Rural Development Services	46.7	-	46.7	30.2	(16.5)
		46.7	-	46.7	30.2	(16.5)
	Ministry Total Operating	869.3	(13.1)	856.2	802.4	(53.8)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.8)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(4.4)	adjustment to remove payments for local services realignment (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
2.	(0.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

3. (0.3) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(0.4) adjustments to remove payments (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year.

4. (1.0) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(4.9) adjustment to remove payments for local services realignment (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year

5. (0.9) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(13.1) << Total Adjustments

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
529,000	Local Government and Urban Affairs Program	2,000	12,083,722
123,461,000	Planning, Development and Housing Program	3,868,500	-
180,000,000	Rural Development Program	196,711,200	44,599,987
303,990,000	**Ministry Total Capital**	200,581,700	56,683,709
233,511,000	**Less: Special Warrants**	43,000,000	-
70,479,000	< TOTAL CAPITAL TO BE VOTED	157,581,700	56,683,709
303,990,000	**Ministry Total Capital**		
303,990,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	3,870,500	
1.2 2001-02 Public Accounts		12,083,722
2. Government Reorganization		
2.1 Transfer of functions from other Ministries	196,711,200	44,599,987
	200,581,700	56,683,709

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
CAPITAL						
1902	Local Government and Urban Affairs Program					
3	Local Government Services	-	-	-	0.5	0.5
		-	-	-	0.5	0.5
1903	Planning, Development and Housing Program					
6	Planning, Development and Housing - Capital	3.9	-	3.9	123.5	119.6
		3.9	-	3.9	123.5	119.6
1907	Rural Development Program					
2	Rural Development - Capital	196.7	-	196.7	180.0	(16.7)
		196.7	-	196.7	180.0	(16.7)
	Ministry Total Capital	200.6	-	200.6	304.0	103.4

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

MINISTRY ADMINISTRATION PROGRAM :

The objectives of this program are: to provide leadership, direction, coordination and control for all the programs and activities of the Ministry; to provide effective communications services and issues management support; to provide efficient and effective strategic advice, business and resources planning and service delivery management support to the Ministry; to establish control and controllership mechanisms, reporting and management standards and performance measures; and to monitor the Ministry's use of its financial, staff, and information resources and its physical assets. This program also provides management and operational support services to the Ministry's agencies, boards and commissions.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1901		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	33,639,400	Ministry Administration[1]	36,864,500	32,848,317
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	32,732	Ministers' without Portfolio Salaries, the *Executive Council Act*	31,778	-
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	33,720,378	Total Operating	36,943,118	32,893,794
	23,977,000	Less: Special Warrants	14,004,000	-
	80,978	Less: Statutory Appropriations	78,618	45,477
	9,662,400	**Amount to be Voted**	22,860,500	32,848,317

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (1901-1)	$
Salaries and wages	13,972,400
Employee benefits	2,051,300
Transportation and communication	1,239,000
Services	15,550,600
Supplies and equipment	826,100
	33,639,400

Main Office	$	
Salaries and wages	2,219,100	
Employee benefits	243,300	
Transportation and communication	247,500	
Services	454,100	
Supplies and equipment	146,700	
		3,310,700

Communications Services	$	
Salaries and wages	2,457,000	
Employee benefits	308,100	
Transportation and communication	70,000	
Services	1,192,100	
Supplies and equipment	90,000	
		4,117,200

Financial and Administrative Services	$	
Salaries and wages	4,106,700	
Employee benefits	866,400	
Transportation and communication	453,300	
Services	5,255,300	
Supplies and equipment	329,000	
		11,010,700

Human Resources	$	
Salaries and wages	1,567,400	
Employee benefits	188,100	
Transportation and communication	80,000	
Services	1,075,100	
Supplies and equipment	60,000	
		2,970,600

Legal Services	$	$
Salaries and wages	43,300	
Employee benefits	5,400	
Transportation and communication	20,300	
Services	3,985,500	
Supplies and equipment	53,900	
		4,108,400

Audit Services	$	
Transportation and communication	23,000	
Services	1,144,300	
Supplies and equipment	10,000	
		1,177,300

Information Systems	$	
Salaries and wages	3,578,900	
Employee benefits	440,000	
Transportation and communication	344,900	
Services	2,444,200	
Supplies and equipment	136,500	
		6,944,500

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Ministers' without Portfolio Salaries, the *Executive Council Act*	32,732
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	80,978
Total Operating for Ministry Administration Program	33,720,378

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

LOCAL GOVERNMENT AND URBAN AFFAIRS PROGRAM :

The objective of this program is to foster a local government sector which has the tools it needs to improve local service delivery, reduce costs, achieve financial sustainability, and enhance accountability to taxpayers. The Ministry pursues this objective through development and implementation of policies and programs and through activities to foster consultative, co-operative relationships with municipalities and other stakeholders.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1902		**LOCAL GOVERNMENT AND URBAN AFFAIRS PROGRAM**		
OPERATING				
4	13,787,000	Municipal and Urban Support Services[2]	12,102,800	12,299,495
5	18,742,100	Local Government Outreach Services[3]	21,277,200	34,594,420
S	-	Losses on Loans, the *Financial Administration Act*	-	3,425,000
	32,529,100	Total Operating	33,380,000	50,318,915
	24,396,000	Less: Special Warrants	16,904,000	-
	-	Less: Statutory Appropriations	-	3,425,000
	8,133,100	**Amount to be Voted**	16,476,000	46,893,915
Assets				
6	100,000	Special Assistance to Municipalities - Loans	-	-
S	500,000	Shoreline Property Assistance Program Loans, the *Shoreline Property Assistance Act*	500,000	49,100
	600,000	Total Assets	500,000	49,100
	75,000	Less: Special Warrants	-	-
	500,000	Less: Statutory Appropriations	500,000	49,100
	25,000	**Amount to be Voted**	-	-
CAPITAL				
3	529,000	Local Government Services	2,000	12,083,722
	529,000	Total Capital	2,000	12,083,722
	500,000	Less: Special Warrants	-	-
	29,000	**Amount to be Voted**	2,000	12,083,722

- NOTES -

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MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Municipal and Urban Support Services (1902-4)

	$
Salaries and wages	4,897,100
Employee benefits	597,700
Transportation and communication	184,400
Services	8,036,300
Supplies and equipment	71,500
	13,787,000

Local Government Outreach Services (1902-5)

Salaries and wages		5,408,100
Employee benefits		764,900
Transportation and communication		356,100
Services		1,842,800
Supplies and equipment		118,500
Transfer payments	$	
Municipal Pay Equity	2,166,100	
Disaster Relief Assistance to Victims	1,000	
Disaster Relief Assistance to Municipalities	1,000	
Payments under the *Municipal Tax Assistance Act*	60,649,000	
Taxes on Tenanted Provincial Properties under the *Municipal Tax Assistance Act*	12,516,000	
Assistance to Moosonee	1,146,200	
Municipal Restructuring Fund	4,271,400	
Northern Transition Assistance	125,000	
Special Assistance for Municipalities and Municipal Organizations	2,801,000	
		83,676,700
		92,167,100
Less: Recoveries		73,425,000
		18,742,100
Total Operating for Local Government and Urban Affairs Program		32,529,100

Assets

Special Assistance to Municipalities - Loans (1902-6)

	$
Loans and Investments	100,000
	100,000

Statutory Appropriations

Loans and Investments	
Shoreline Property Assistance Program Loans, the *Shoreline Property Assistance Act*	500,000
	500,000
Total Assets for Local Government and Urban Affairs Program	600,000

CAPITAL

Local Government Services (1902-3)

		$
Transfer payments	$	
Northern Transition Assistance	525,000	
Special Assistance for Municipalities and Municipal Organizations	1,000	
Disaster Relief Assistance to Municipalities	1,000	
Millennium Partnerships	1,000	
Millennium Partnerships - COIP Contribution	1,000	
		529,000
		529,000
Total Capital for Local Government and Urban Affairs Program		529,000

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

PLANNING, DEVELOPMENT AND HOUSING PROGRAM :

The objective of this program is to have well-planned, economically attractive communities that provide a healthy living environment, through sound development plans; strong housing markets that offer choice and protection for tenants, and the preservation and safety of buildings through a streamlined building regulatory process.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1903		**PLANNING, DEVELOPMENT AND HOUSING PROGRAM**		
OPERATING				
4	674,816,800	Planning, Development and Housing Services[4]	725,210,800	1,126,126,494
5	25,660,500	Tenant Protection[5]	27,117,000	26,961,234
S	1,000	Rural and Native Bad Debts Expense, the *Financial Administration Act*	-	-
	700,478,300	Total Operating	752,327,800	1,153,087,728
	525,358,000	Less: Special Warrants	345,017,000	-
	1,000	Less: Statutory Appropriations	-	-
	175,119,300	**Amount to be Voted**	407,310,800	1,153,087,728
Assets				
3	1,016,100	North Pickering Development Corporation	2,877,500	-
	1,016,100	Total Assets	2,877,500	-
	762,000	Less: Special Warrants	-	-
	254,100	**Amount to be Voted**	2,877,500	-
CAPITAL				
6	123,461,000	Planning, Development and Housing - Capital	3,868,500	-
	123,461,000	Total Capital	3,868,500	-
	123,011,000	Less: Special Warrants	3,000,000	-
	450,000	**Amount to be Voted**	868,500	-

- NOTES -

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MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Planning, Development and Housing Services (1903-4)

		$
Salaries and wages		15,140,300
Employee benefits		1,963,000
Transportation and communication		935,600
Services		48,765,200
Supplies and equipment		466,400
Transfer payments	$	
Assistance to Planning Boards	350,000	
Payments for Non-Profit Housing Operations	47,830,600	
Payments to Service Managers under the Canada Ontario Social Housing Agreement	449,072,800	
Payments to Ontario Housing Corporation	115,601,000	
Affordable Housing Program	3,890,000	
		616,744,400
		684,014,900
Less: Recoveries		9,198,100
		674,816,800

Statutory Appropriations

Other transactions	
Rural and Native Bad Debts Expense, the *Financial Administration Act*	1,000
	1,000

Tenant Protection (1903-5)

Salaries and wages	15,121,900
Employee benefits	1,852,000
Transportation and communication	1,784,000
Services	6,343,800
Supplies and equipment	558,800
	25,660,500
Total Operating for Planning, Development and Housing Program	700,478,300

Assets

North Pickering Development Corporation (1903-3)

	$
Loans and Investments	
Advances to the North Pickering Development Corporation	1,016,100
	1,016,100
Total Assets for Planning, Development and Housing Program	1,016,100

CAPITAL

Planning, Development and Housing - Capital (1903-6)

		$
Supplies and equipment		1,800,000
Transfer payments	$	
Affordable Housing Program - Federal Contribution	120,340,000	
Affordable Housing Program - Provincial Contribution	1,320,000	
Payments for Non-Profit Capital Repairs	1,000	
		121,661,000
		123,461,000
Total Capital for Planning, Development and Housing Program		123,461,000

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

SMART GROWTH PROGRAM :

Smart Growth is the government's vision for promoting and planning for growth in ways that create strong economies, build vibrant communities and promote clean and healthy environments. The Smart Growth Secretariat supports the work of five Smart Growth panels across Ontario. The panels are advising the government and building consensus amongst stakeholders and the public on long-term strategies for promoting and managing growth across the five zones in Ontario. The strategies will articulate a long-term vision for each zone over the next 30 years. The strategies will also offer ways to better coordinate decisions on infrastructure, transportation, land use planning, economic development and other issues associated with growth.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1906		**SMART GROWTH PROGRAM**		
OPERATING				
1	5,435,100	Smart Growth Services	-	-
	5,435,100	Total Operating	-	-
	4,076,000	Less: Special Warrants	-	-
	1,359,100	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Smart Growth Services (1906-1)	$
Salaries and wages	1,671,500
Employee benefits	281,900
Transportation and communication	599,900
Services	2,763,700
Supplies and equipment	118,100
	5,435,100
Total Operating for Smart Growth Program	5,435,100

MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

RURAL DEVELOPMENT PROGRAM :

Working with rural communities, municipalities, business and rural organizations, the objective of this program is to strengthen the rural economy and improve quality of life, by providing support for infrastructure development and by helping communities implement action plans to address local and regional issues, to build capacity and to sustain their business sectors.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
1907		**RURAL DEVELOPMENT PROGRAM**		
OPERATING				
1	30,237,000	Rural Development Services	46,689,500	13,498,500
	30,237,000	Total Operating	46,689,500	13,498,500
	23,151,000	Less: Special Warrants	-	-
	7,086,000	**Amount to be Voted**	46,689,500	13,498,500
CAPITAL				
2	180,000,000	Rural Development - Capital	196,711,200	44,599,987
	180,000,000	Total Capital	196,711,200	44,599,987
	110,000,000	Less: Special Warrants	40,000,000	-
	70,000,000	**Amount to be Voted**	156,711,200	44,599,987

- NOTES -

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MINISTRY OF MUNICIPAL AFFAIRS AND HOUSING

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Rural Development Services (1907-1)		$
Salaries and wages		4,295,100
Employee benefits		679,500
Transportation and communication		342,900
Services		2,452,700
Supplies and equipment		215,000
Transfer payments	$	
Ontario Small Town and Rural Economic Development Initiative	20,602,600	
Other Assistance Rural	90,000	
Rural Summer Jobs Program	3,000,000	
		23,692,600
		31,677,800
Less: Recoveries		1,440,800
		30,237,000
Total Operating for Rural Development Program		30,237,000

CAPITAL

Rural Development - Capital (1907-2)		$
Transfer payments	$	
Ontario Small Town and Rural Infrastructure	90,000,000	
Ontario Small Town and Rural Infrastructure - COIP Contribution	90,000,000	
		180,000,000
		180,000,000
Total Capital for Rural Development Program		180,000,000

ONTARIO NATIVE AFFAIRS SECRETARIAT

SUMMARY

The Ontario Native Affairs Secretariat supports the Minister Responsible for Native Affairs. The Secretariat provides corporate Aboriginal Affairs coordination, negotiates and settles land claims, represents Ontario in federally led Aboriginal self-government negotiations, coordinates the Building Aboriginal Economies strategy and manages a number of Aboriginal economic and business development programs.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
14,820,800	Ontario Native Affairs Secretariat Program[1]	15,424,600	13,504,659
14,820,800	**Ministry Total Operating**	15,424,600	13,504,659
7,000,000	**Less: Special Warrants**	5,000,000	-
7,820,800	< TOTAL OPERATING TO BE VOTED	10,424,600	13,504,659
14,820,800	**Ministry Total Operating**		
14,820,800	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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ONTARIO NATIVE AFFAIRS SECRETARIAT

- NOTES -

ONTARIO NATIVE AFFAIRS SECRETARIAT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2001	Ontario Native Affairs Secretariat Program					
1	Ontario Native Affairs Secretariat[1]	15.4	(0.2)	15.2	14.8	(0.4)
2	Land Claims and Self-Governement Initiatives	-	-	-	-	-
		15.4	(0.2)	15.2	14.8	(0.4)
	Ministry Total Operating	15.4	(0.2)	15.2	14.8	(0.4)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.2)	<< Total Adjustments

ONTARIO NATIVE AFFAIRS SECRETARIAT

- NOTES -

ONTARIO NATIVE AFFAIRS SECRETARIAT

SUMMARY

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
CAPITAL			
3,340,000	Ontario Native Affairs Secretariat Program	5,740,000	2,750,307
3,340,000	**Ministry Total Capital**	5,740,000	2,750,307
1,200,000	**Less: Special Warrants**	1,000,000	-
2,140,000	< TOTAL CAPITAL TO BE VOTED	4,740,000	2,750,307
3,340,000	**Ministry Total Capital**		
3,340,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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ONTARIO NATIVE AFFAIRS SECRETARIAT

- NOTES -

ONTARIO NATIVE AFFAIRS SECRETARIAT

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
2001	Ontario Native Affairs Secretariat Program					
3	Ontario Native Affairs Secretariat	5.7	-	5.7	3.3	(2.4)
		5.7	-	5.7	3.3	(2.4)
	Ministry Total Capital	5.7	-	5.7	3.3	(2.4)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

ONTARIO NATIVE AFFAIRS SECRETARIAT

ONTARIO NATIVE AFFAIRS SECRETARIAT PROGRAM :

The Ontario Native Affairs Secretariat supports the Minister Responsible for Native Affairs. The Secretariat provides corporate Aboriginal Affairs coordination, negotiates and settles land claims, represents Ontario in federally led Aboriginal self-government negotiations, coordinates the Building Aboriginal Economies strategy and manages a number of Aboriginal economic and business development programs.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2001		**ONTARIO NATIVE AFFAIRS SECRETARIAT PROGRAM**		
OPERATING				
1	14,819,800	Ontario Native Affairs Secretariat[1]	15,423,600	13,503,659
2	1,000	Land Claims and Self-Government Initiatives	1,000	1,000
	14,820,800	Total Operating	15,424,600	13,504,659
	7,000,000	Less: Special Warrants	5,000,000	-
	7,820,800	**Amount to be Voted**	10,424,600	13,504,659
CAPITAL				
3	3,340,000	Ontario Native Affairs Secretariat	5,740,000	2,750,307
	3,340,000	Total Capital	5,740,000	2,750,307
	1,200,000	Less: Special Warrants	1,000,000	-
	2,140,000	**Amount to be Voted**	4,740,000	2,750,307

- NOTES -

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ONTARIO NATIVE AFFAIRS SECRETARIAT

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ontario Native Affairs Secretariat (2001-1)		$
Salaries and wages		4,243,400
Employee benefits		442,900
Transportation and communication		402,600
Services		3,138,000
Supplies and equipment		100,000
Transfer payments	$	
Support for tripartite, self-government, and constitutional negotiations between governments and aboriginal groups	189,300	
Support for Community Negotiations	2,015,500	
Chiefs of Ontario	201,900	
Ontario Native Women's Association	307,000	
Ontario Federation of Indian Friendship Centres	368,300	
Building Aboriginal Economies	1,911,000	
Ontario Aboriginal Economic Development Program	1,497,900	
Islington/Grassy Narrows Mercury Disability Board	1,000	
Community Agreements	1,000	
		6,492,900
		14,819,800

Land Claims and Self-Government Initiatives (2001-2)	
Transfer payments	
Land Claim Settlements	1,000
	1,000
Total Operating for Ontario Native Affairs Secretariat Program	14,820,800

CAPITAL

Ontario Native Affairs Secretariat (2001-3)	$
Transfer payments	
Aboriginal Community Capital Grants Program	3,340,000
	3,340,000
Total Capital for Ontario Native Affairs Secretariat Program	3,340,000

MINISTRY OF NATURAL RESOURCES

SUMMARY

The Ministry Vision is to contribute to the environmental, social and economic well-being of Ontario through the sustainable development of our natural resources.

Its Mission is to ensure ecological sustainability by protecting and conserving our valuable soil, aquatic, forest and wildlife resources as well as their biological foundation. As stewards of our natural heritage, MNR's role is to ensure the continuing availability of natural resources for the long-term benefit of the people of Ontario, that is, to leave future generations a legacy of the natural wealth that we still enjoy today; to protect natural heritage and biological features of provincial significance; to protect human life, the resource base and physical property from the threats of forest fires, floods and erosion.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
32,829,346	Ministry Administration Program[1]	32,707,940	31,682,015
67,533,300	Geographic Information Program[2]	45,235,500	37,357,591
191,956,400	Natural Resource Management Program[3,4]	192,090,900	192,327,815
63,909,900	Public Safety and Emergency Response Program[5,6]	63,415,200	96,999,197
356,228,946	**Ministry Total Operating**	333,449,540	358,366,618
191,800,000	**Less: Special Warrants**	150,000,000	-
48,246	**Less: Statutory Appropriations**	46,840	45,477
164,380,700	< TOTAL OPERATING TO BE VOTED	183,402,700	358,321,141
356,228,946	**Ministry Total Operating**		
94,257,400	Net Consolidation Adjustment - SPAs for Fish & Wildlife and Parks		
450,486,346	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

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MINISTRY OF NATURAL RESOURCES

- NOTES -

MINISTRY OF NATURAL RESOURCES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2101	Ministry Administration Program					
1	Ministry Administration[1]	32.7	(1.8)	30.8	32.8	2.0
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		32.7	(1.8)	30.9	32.8	2.0
2102	Geographic Information Program					
1	Geographic Information[2]	45.2	(2.7)	42.6	67.5	25.0
		45.2	(2.7)	42.6	67.5	25.0
2103	Natural Resource Management Program					
1	Natural Resource Management[3]	180.1	(6.6)	173.4	179.6	6.2
2	Ontario Parks[4]	12.0	(1.1)	10.9	12.3	1.4
		192.1	(7.8)	184.3	192.0	7.6
2104	Public Safety and Emergency Response Program					
1	Aviation and Forest Fire Management[5]	34.9	(1.2)	33.8	34.8	1.1
2	Extra Fire Fighting[6]	28.5	(0.5)	28.0	29.1	1.2
		63.4	(1.7)	61.7	63.9	2.2
	Ministry Total Operating	333.4	(14.0)	319.5	356.2	36.7

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(1.8)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(1.0)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(1.7)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
3.	(6.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4.	(1.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
5.	(1.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF NATURAL RESOURCES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

6. (0.5) adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

(14.0) << Total Adjustments

MINISTRY OF NATURAL RESOURCES

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
91,184,000	Natural Resource Management Program	79,855,300	70,198,284
91,184,000	**Ministry Total Capital**	79,855,300	70,198,284
50,000,000	**Less: Special Warrants**	20,000,000	-
41,184,000	< TOTAL CAPITAL TO BE VOTED	59,855,300	70,198,284
91,184,000	**Ministry Total Capital**		
91,184,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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- NOTES -

MINISTRY OF NATURAL RESOURCES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
2103	Natural Resource Management Program					
3	Infrastructure for Natural Resource Management	79.9	-	79.9	91.2	11.3
		79.9	-	79.9	91.2	11.3
	Ministry Total Capital	79.9	-	79.9	91.2	11.3

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF NATURAL RESOURCES

MINISTRY ADMINISTRATION PROGRAM :

The Administration Program supports the ministry in delivering its core businesses and achieving its vision. The program provides strategic advice and leadership in the management of corporate functions including business and capital planning, policy coordination, financial management, human resource management, land use coordination, central agency liaison, communication, legal services, controllership, and occupational health and safety.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2101		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	32,781,100	Ministry Administration[1]	32,661,100	31,636,538
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	32,829,346	Total Operating	32,707,940	31,682,015
	16,200,000	Less: Special Warrants	10,000,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	16,581,100	**Amount to be Voted**	22,661,100	31,636,538

- NOTES -

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MINISTRY OF NATURAL RESOURCES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (2101-1)	$
Salaries and wages	14,367,300
Employee benefits	5,017,100
Transportation and communication	1,397,900
Services	11,276,800
Supplies and equipment	1,229,700
	33,288,800
Less: Recoveries	507,700
	32,781,100

Main Office	$	
Salaries and wages	1,455,500	
Employee benefits	196,200	
Transportation and communication	68,200	
Services	152,200	
Supplies and equipment	74,600	
	1,946,700	
Less: Recoveries from other ministries and activities	3,900	
		1,942,800

Financial and Administrative Services	$	
Salaries and wages	4,242,500	
Employee benefits	513,800	
Transportation and communication	478,300	
Services	7,306,900	
Supplies and equipment	557,800	
	13,099,300	
Less: Recoveries from other ministries and activities	501,900	
		12,597,400

Human Resources	$	
Salaries and wages	4,441,600	
Employee benefits	3,815,000	
Transportation and communication	380,000	
Services	629,200	
Supplies and equipment	254,800	
	9,520,600	
Less: Recoveries from other ministries and activities	1,900	
		9,518,700

Communications Services	$	$
Salaries and wages	2,082,500	
Employee benefits	246,200	
Transportation and communication	132,500	
Services	340,900	
Supplies and equipment	43,700	
		2,845,800

Analysis and Planning	$	
Salaries and wages	1,865,100	
Employee benefits	212,600	
Transportation and communication	284,700	
Services	405,400	
Supplies and equipment	194,700	
		2,962,500

Legal Services	$	
Salaries and wages	280,100	
Employee benefits	33,300	
Transportation and communication	49,600	
Services	2,253,600	
Supplies and equipment	104,100	
		2,720,700

Audit Services	$	
Transportation and communication	4,600	
Services	188,600	
		193,200

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	32,829,346

MINISTRY OF NATURAL RESOURCES

GEOGRAPHIC INFORMATION PROGRAM :

The Geographic Information program provides leadership in the development and application of information management and information technology to contribute to sustainable development of Ontario's natural resources. The program is responsible for the creation, maintenance and provision of access to geographic information about provincial lands, waters, other natural resources and for the provision of services relating to information for the provincial government and works with other Ministries, Agencies and public sector to achieve program objectives. As a leading participant in the Land and Resource Information and Information Technology (I&IT) Cluster, the Ministry collaborates with other Cluster Ministries to implement coordinated and efficient delivery of I&IT services and programs across these Ministries.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2102		**GEOGRAPHIC INFORMATION PROGRAM**		
OPERATING				
1	67,533,300	Geographic Information[2]	45,235,500	37,357,591
	67,533,300	Total Operating	45,235,500	37,357,591
	24,200,000	Less: Special Warrants	22,000,000	-
	43,333,300	**Amount to be Voted**	23,235,500	37,357,591

- NOTES -

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MINISTRY OF NATURAL RESOURCES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Geographic Information (2102-1)	$
Salaries and wages	18,882,200
Employee benefits	1,925,100
Transportation and communication	9,953,800
Services	28,961,000
Supplies and equipment	3,917,500
Transfer payments	
GeoSmart Community Project Grants	5,299,100
	68,938,700
Less: Recoveries	1,405,400
	67,533,300

Information Technology	$	
Salaries and wages	4,609,000	
Employee benefits	515,400	
Transportation and communication	8,734,300	
Services	16,571,500	
Supplies and equipment	3,531,800	
	33,962,000	
Less: Recoveries from other ministries and activities	7,800	
		33,954,200

Natural Resource Information	$	$
Salaries and wages	12,770,200	
Employee benefits	1,269,900	
Transportation and communication	1,143,400	
Services	11,354,900	
Supplies and equipment	231,400	
Transfer payments		
GeoSmart Community Project Grants	5,299,100	
	32,068,900	
Less: Recoveries from other ministries and activities	397,600	
		31,671,300

Provincial Land Information	$	
Salaries and wages	1,503,000	
Employee benefits	139,800	
Transportation and communication	76,100	
Services	1,034,600	
Supplies and equipment	154,300	
	2,907,800	
Less: Recoveries from other ministries and activities	1,000,000	
		1,907,800
Total Operating for Geographic Information Program		67,533,300

MINISTRY OF NATURAL RESOURCES

NATURAL RESOURCE MANAGEMENT PROGRAM :

The Natural Resource Management Program strives to achieve a balance between natural resource use and protection, to ensure the recognition of a broad range of natural resource values, and to develop mechanisms for open decision-making and efficient program delivery. The major program areas include forest management, fish and wildlife management, Crown land and water management, Ontario Parks (i.e. provincial parks and other protected areas), and field services support. This program also includes the implementation of Ontario's Living Legacy and the management of non-renewable resources such as aggregates, natural gas, petroleum and brine (i.e.salt). The Ministry's infrastructure (i.e. capital) activities rest largely within this program area.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2103		**NATURAL RESOURCE MANAGEMENT PROGRAM**		
OPERATING				
1	179,619,800	Natural Resource Management[3]	180,089,900	178,292,461
2	12,336,600	Ontario Parks[4]	12,001,000	14,035,354
	191,956,400	Total Operating	192,090,900	192,327,815
	105,000,000	Less: Special Warrants	75,600,000	-
	86,956,400	**Amount to be Voted**	116,490,900	192,327,815
CAPITAL				
3	91,184,000	Infrastructure for Natural Resource Management	79,855,300	70,198,284
	91,184,000	Total Capital	79,855,300	70,198,284
	50,000,000	Less: Special Warrants	20,000,000	-
	41,184,000	**Amount to be Voted**	59,855,300	70,198,284

- NOTES -

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MINISTRY OF NATURAL RESOURCES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Natural Resource Management (2103-1)		$
Salaries and wages		125,971,000
Employee benefits		12,766,300
Transportation and communication		11,426,300
Services		58,207,700
Supplies and equipment		15,408,600
Transfer payments	$	
Fur Institute	40,000	
Payments in lieu of municipal taxation	4,965,100	
Taxes on tenanted Provincial properties	3,342,900	
Grants to Conservation Authorities - Administration	1,902,500	
Grants to Conservation Authorities - Program Operations	5,830,800	
Summer Experience	310,600	
Annuities and Bonuses to Indians under Treaty No.9	100,000	
First Nation Resource Development	435,000	
		16,926,900
		240,706,800
Less: Recoveries		61,087,000
		179,619,800

Ontario's Living Legacy	$	
Salaries and wages	11,000,000	
Employee benefits	1,300,000	
Transportation and communication	656,100	
Services	5,448,800	
Supplies and equipment	1,595,100	
		20,000,000

Forest Management	$	$
Salaries and wages	35,319,700	
Employee benefits	3,467,000	
Transportation and communication	3,470,500	
Services	15,435,700	
Supplies and equipment	3,111,500	
	60,804,400	
Less: Recoveries from other ministries and activities	2,857,200	
		57,947,200

Fish and Wildlife Management	$	
Salaries and wages	37,162,400	
Employee benefits	3,914,500	
Transportation and communication	4,031,900	
Services	16,400,300	
Supplies and equipment	7,678,900	
Transfer payments		
Fur Institute	40,000	
	69,228,000	
Less: Recoveries from other ministries and activities	57,404,000	
		11,824,000

MINISTRY OF NATURAL RESOURCES

- NOTES -

MINISTRY OF NATURAL RESOURCES

NATURAL RESOURCE MANAGEMENT PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Land and Water Management	$	$	$
Salaries and wages		15,976,900	
Employee benefits		1,572,200	
Transportation and communication		801,300	
Services		8,537,600	
Supplies and equipment		1,005,100	
Transfer payments			
Payments in lieu of municipal taxation	4,965,100		
Taxes on tenanted Provincial properties	3,342,900		
Grants to Conservation Authorities - Administration	1,902,500		
Grants to Conservation Authorities - Program Operations	5,830,800		
		16,041,300	
		43,934,400	
Less: Recoveries from other ministries and activities		141,600	
			43,792,800

Field Services Support	$	$	$
Salaries and wages		26,512,000	
Employee benefits		2,512,600	
Transportation and communication		2,466,500	
Services		12,385,300	
Supplies and equipment		2,018,000	
Transfer payments			
Summer Experience	310,600		
Annuities and Bonuses to Indians under Treaty No.9	100,000		
First Nation Resource Development	435,000		
		845,600	
		46,740,000	
Less: Recoveries from other ministries and activities		684,200	
			46,055,800

Ontario Parks (2103-2)

Salaries and wages	29,829,700
Employee benefits	2,560,400
Transportation and communication	1,228,400
Services	9,213,000
Supplies and equipment	9,860,600
	52,692,100
Less: Recoveries	40,355,500
	12,336,600
Total Operating for Natural Resource Management Program	191,956,400

- NOTES -

MINISTRY OF NATURAL RESOURCES

NATURAL RESOURCE MANAGEMENT PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

CAPITAL

Infrastructure for Natural Resource Management (2103-3)

		$
Transportation and communication		3,479,900
Services		34,365,800
Supplies and equipment		29,914,000
Transfer payments		
Conservation Authorities Infrastructure		5,000,000
Other transactions	$	
Capital Investments	9,700,000	
Capital Investments	4,425,000	
Capital Investments	7,262,300	
		21,387,300
		94,147,000
Less: Recoveries		2,963,000
		91,184,000

Ontario's Living Legacy

	$	
Transportation and communication	500,000	
Services	4,200,000	
Supplies and equipment	500,000	
Other transactions		
Capital Investments	9,700,000	
		14,900,000

Ontario Parks Infrastructure

	$	$
Transportation and communication	2,045,400	
Services	16,362,800	
Supplies and equipment	22,498,800	
Other transactions		
Capital Investments	4,425,000	
		45,332,000

Other Infrastructure

	$	
Transportation and communication	934,500	
Services	13,803,000	
Supplies and equipment	6,915,200	
Other transactions		
Capital Investments	7,262,300	
	28,915,000	
Less: Recoveries	2,963,000	
		25,952,000

Conservation Authorities Infrastructure

	$	
Transfer payments		
Conservation Authorities Infrastructure	5,000,000	
		5,000,000
Total Capital for Natural Resource Management Program		91,184,000

MINISTRY OF NATURAL RESOURCES

PUBLIC SAFETY AND EMERGENCY RESPONSE PROGRAM :

The Public Safety and Emergency Response Program provides direction, leadership and delivery functions to ensure the public is protected from natural hazards such as forest fires, as well as providing emergency response services in the event of natural disasters. The program also has responsibility for the provision, directly or indirectly, of non-scheduled air transportation for the Government of Ontario.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2104		**PUBLIC SAFETY AND EMERGENCY RESPONSE PROGRAM**		
OPERATING				
1	34,800,700	Aviation and Forest Fire Management[5]	34,932,000	34,537,827
2	29,109,200	Extra Fire Fighting[6]	28,483,200	62,461,370
	63,909,900	Total Operating	63,415,200	96,999,197
	46,400,000	Less: Special Warrants	42,400,000	-
	17,509,900	**Amount to be Voted**	21,015,200	96,999,197

- NOTES -

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MINISTRY OF NATURAL RESOURCES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Aviation and Forest Fire Management (2104-1)	$
Salaries and wages	22,815,500
Employee benefits	2,207,200
Transportation and communication	2,493,500
Services	18,800,600
Supplies and equipment	5,357,800
	51,674,600
Less: Recoveries	16,873,900
	34,800,700

Extra Fire Fighting (2104-2)	$
Salaries and wages	20,694,000
Employee benefits	1,758,900
Transportation and communication	635,800
Services	11,546,000
Supplies and equipment	2,475,500
	37,110,200
Less: Recoveries	8,001,000
	29,109,200
Total Operating for Public Safety and Emergency Response Program	63,909,900

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

SUMMARY

As the regional ministry for Northern Ontario, the Ministry of Northern Development and Mines promotes northern economic and community development, coordinates the delivery of government programs and services in the North, and supports the Government in its ongoing dialogue with the people of Northern Ontario by providing strategic and coordinated policy and planning advice. As the sectoral ministry for the minerals industry, the Ministry encourages investment and exploration by providing basic geological information and by administering the province's *Mining Act* in a fair and consistent fashion.

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
OPERATING			
10,240,046	Ministry Administration Program[1]	9,838,740	9,234,111
41,820,100	Northern Development Program[2]	42,670,100	36,760,032
25,672,400	Mines and Minerals Program[3]	25,710,500	35,054,603
77,732,546	**Ministry Total Operating**	78,219,340	81,048,746
52,000,000	**Less: Special Warrants**	39,500,000	-
48,246	**Less: Statutory Appropriations**	46,840	45,477
25,684,300	< TOTAL OPERATING TO BE VOTED	38,672,500	81,003,269
77,732,546	**Ministry Total Operating**		
(300,000)	Net Consolidation Adjustment - Northern Ontario Heritage Fund Corporation		
77,432,546	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF NORTHERN DEVELOPMENT AND MINES

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	78,219,340	
1.2 2001-02 Public Accounts		80,718,746
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		330,000
	78,219,340	81,048,746

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2201	Ministry Administration Program					
1	Ministry Administration[1]	9.8	(0.3)	9.5	10.2	0.7
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		9.8	(0.3)	9.5	10.2	0.7
2202	Northern Development Program					
1	Northern Economic Development[2]	42.7	(0.6)	42.0	41.8	(0.2)
		42.7	(0.6)	42.0	41.8	(0.2)
2203	Mines and Minerals Program					
1	Mineral Sector Competitiveness[3]	25.7	(0.7)	25.0	25.7	0.7
		25.7	(0.7)	25.0	25.7	0.7
	Ministry Total Operating	78.2	(1.7)	76.5	77.7	1.2

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3.	(0.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(1.7)	<< Total Adjustments

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

- NOTES -

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
296,428,600	Northern Development Program	353,279,600	375,907,006
10,500,000	Mines and Minerals Program	10,000,000	9,994,376
306,928,600	**Ministry Total Capital**	363,279,600	385,901,382
178,000,000	**Less: Special Warrants**	130,000,000	-
128,928,600	< TOTAL CAPITAL TO BE VOTED	233,279,600	385,901,382
306,928,600	**Ministry Total Capital**		
40,000,000	Net Consolidation Adjustment - Northern Ontario Heritage Fund Corporation		
346,928,600	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$	$
CAPITAL		
1. Previously Published Data		
1.1 2002-03 Printed Estimates	341,679,600	
1.2 2001-02 Public Accounts		385,901,382
2. Supplementary Estimates		
2.1 2002-03 Supplementary Estimates	21,600,000	
	363,279,600	385,901,382

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- NOTES -

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
2202	Northern Development Program					
2	Northern Economic Development	353.3	-	353.3	296.4	(56.9)
		353.3	-	353.3	296.4	(56.9)
2203	Mines and Minerals Program					
2	Mineral Sector Competitiveness	10.0	-	10.0	10.5	0.5
		10.0	-	10.0	10.5	0.5
	Ministry Total Capital	363.3	-	363.3	306.9	(56.4)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown.)*

no adjustments from cash to accrual

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

MINISTRY ADMINISTRATION PROGRAM :

This program provides executive direction as well as business and resource planning advice/support and insures the efficient provision of administrative services.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2201		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	10,191,800	Ministry Administration[1]	9,791,900	9,188,634
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	10,240,046	Total Operating	9,838,740	9,234,111
	6,000,000	Less: Special Warrants	4,500,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	4,191,800	**Amount to be Voted**	5,291,900	9,188,634

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (2201-1)	$
Salaries and wages	5,459,300
Employee benefits	690,100
Transportation and communication	1,218,100
Services	8,059,800
Supplies and equipment	222,200
	15,649,500
Less: Recoveries	5,457,700
	10,191,800

Main Office	$	
Salaries and wages	1,407,100	
Employee benefits	146,000	
Transportation and communication	254,400	
Services	238,800	
Supplies and equipment	62,800	
		2,109,100

Financial and Administrative Services	$	
Salaries and wages	1,122,900	
Employee benefits	142,900	
Transportation and communication	244,500	
Services	6,604,200	
Supplies and equipment	54,500	
	8,169,000	
Less: Recoveries from other activities	5,057,700	
		3,111,300

Human Resources	$	
Salaries and wages	657,300	
Employee benefits	83,800	
Transportation and communication	67,100	
Services	30,000	
Supplies and equipment	8,900	
		847,100

Communications Services	$	
Salaries and wages	880,000	
Employee benefits	129,000	
Transportation and communication	74,800	
Services	122,500	
Supplies and equipment	16,900	
		1,223,200

Analysis and Planning	$	$
Salaries and wages	740,900	
Employee benefits	112,200	
Transportation and communication	35,300	
Services	32,100	
Supplies and equipment	13,000	
		933,500

Legal Services	$	
Transportation and communication	20,500	
Services	642,200	
Supplies and equipment	13,000	
		675,700

Audit Services	$	
Services	145,000	
		145,000

Information Systems	$	
Salaries and wages	651,100	
Employee benefits	76,200	
Transportation and communication	521,500	
Services	245,000	
Supplies and equipment	53,100	
	1,546,900	
Less: Recoveries from other activities	400,000	
		1,146,900

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	10,240,046

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

NORTHERN DEVELOPMENT PROGRAM :

This program captures local input and integrates northern views and issues into provincial policy-making; leads provincial investments in public infrastructure in the North through the Northern Ontario Heritage Fund and Northern Highways/Roads Program; assists business/industry; supports trade and investment marketing activities and through a network of field offices, delivers a variety of government programs and services in the North.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2202		**NORTHERN DEVELOPMENT PROGRAM**		
OPERATING				
1	41,820,100	Northern Economic Development[2]	42,670,100	36,760,032
	41,820,100	Total Operating	42,670,100	36,760,032
	31,000,000	Less: Special Warrants	25,000,000	-
	10,820,100	**Amount to be Voted**	17,670,100	36,760,032
CAPITAL				
2	296,428,600	Northern Economic Development	353,279,600	375,907,006
	296,428,600	Total Capital	353,279,600	375,907,006
	172,000,000	Less: Special Warrants	125,000,000	-
	124,428,600	**Amount to be Voted**	228,279,600	375,907,006

- NOTES -

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MINISTRY OF NORTHERN DEVELOPMENT AND MINES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Northern Economic Development (2202-1)		$
Salaries and wages		9,855,400
Employee benefits		1,255,100
Transportation and communication		1,555,500
Services		5,195,600
Supplies and equipment		419,100
Transfer payments	$	
Community Services	725,000	
Economic Development	2,626,000	
Summer Jobs Service	3,561,600	
Northern Health Care	2,000,000	
Ontario Northland Transportation Commission	18,000,000	
Owen Sound Transportation Company	650,000	
		27,562,600
		45,843,300
Less: Recoveries		4,023,200
		41,820,100
Total Operating for Northern Development Program		41,820,100

CAPITAL

Northern Economic Development (2202-2)		$
Services		11,240,500
Transfer payments	$	
Winter Roads	3,000,000	
Ontario Northland Transportation Commission	1,670,100	
Owen Sound Transportation Company	290,000	
Northern Ontario Heritage Fund	60,000,000	
Millennium Partnerships	1,000	
Millennium Partnerships - COIP Contribution	1,000	
		64,962,100
Other transactions	$	
Federal Highway Contribution	1,000	
Other - Northern Highways	220,225,000	
		220,226,000
		296,428,600
Total Capital for Northern Development Program		296,428,600

MINISTRY OF NORTHERN DEVELOPMENT AND MINES

MINES AND MINERALS PROGRAM :

This program ensures public access to Crown mineral rights by providing orderly and equitable processes and land information; encourages, promotes and facilitates the sustained economic development of Ontario's mineral resources in an environmentally responsible manner; delivers programs, services and information through field offices across the province; provides geological mapping that encourages the exploration and development of Ontario's mineral resources; and undertakes aquifer mapping in support of the province's comprehensive groundwater protection strategy.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2203		**MINES AND MINERALS PROGRAM**		
OPERATING				
1	25,672,400	Mineral Sector Competitiveness[3]	25,710,500	35,054,603
	25,672,400	Total Operating	25,710,500	35,054,603
	15,000,000	Less: Special Warrants	10,000,000	-
	10,672,400	**Amount to be Voted**	15,710,500	35,054,603
CAPITAL				
2	10,500,000	Mineral Sector Competitiveness	10,000,000	9,994,376
	10,500,000	Total Capital	10,000,000	9,994,376
	6,000,000	Less: Special Warrants	5,000,000	-
	4,500,000	**Amount to be Voted**	5,000,000	9,994,376

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF NORTHERN DEVELOPMENT AND MINES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Mineral Sector Competitiveness (2203-1)	$
Salaries and wages	12,194,000
Employee benefits	1,282,400
Transportation and communication	1,776,000
Services	6,225,500
Supplies and equipment	1,944,500
Transfer payments	
Ontario Mineral Exploration Technologies	2,250,000
	25,672,400
Total Operating for Mines and Minerals Program	25,672,400

CAPITAL

Mineral Sector Competitiveness (2203-2)		$
Transportation and communication		50,000
Services	$	
Abandoned Mines Rehabilitation-Partner Contribution	500,000	
Other	9,875,000	
		10,375,000
Supplies and equipment		75,000
		10,500,000
Total Capital for Mines and Minerals Program		10,500,000

OFFICE OF THE PREMIER

SUMMARY

The Office of the Premier provides staff support for the Premier of Ontario in his roles as head of the Executive Council and head of the Ontario Government.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
3,059,884	Office of the Premier Program	3,102,560	2,952,239
3,059,884	**Ministry Total Operating**	3,102,560	2,952,239
2,311,000	**Less: Special Warrants**	1,047,200	-
79,784	**Less: Statutory Appropriations**	77,460	75,205
669,100	< TOTAL OPERATING TO BE VOTED	1,977,900	2,877,034
3,059,884	**Ministry Total Operating**		
3,059,884	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

OFFICE OF THE PREMIER

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2401	Office of the Premier Program					
1	Office of the Premier	3.0	-	3.0	3.0	-
S	Premier's Salary, the *Executive Council Act*	0.1	-	0.1	0.1	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		3.1	-	3.1	3.1	-
	Ministry Total Operating	3.1	-	3.1	3.1	-

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

OFFICE OF THE PREMIER

- NOTES -

OFFICE OF THE PREMIER

OFFICE OF THE PREMIER PROGRAM :

The program covers the operation and administration of the Premier's Office and the functions supporting the Premier as head of the Government.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2401		**OFFICE OF THE PREMIER PROGRAM**		
OPERATING				
1	2,980,100	Office of the Premier	3,025,100	2,877,034
S	67,595	Premier's Salary, the *Executive Council Act*	65,626	63,715
S	12,189	Parliamentary Assistants's Salary, the *Executive Council Act*	11,834	11,490
	3,059,884	Total Operating	3,102,560	2,952,239
	2,311,000	Less: Special Warrants	1,047,200	-
	79,784	Less: Statutory Appropriations	77,460	75,205
	669,100	**Amount to be Voted**	1,977,900	2,877,034

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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OFFICE OF THE PREMIER

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Office of the Premier (2401-1)	$
Salaries and wages	2,370,600
Employee benefits	250,200
Transportation and communication	112,400
Services	226,800
Supplies and equipment	20,100
	2,980,100

Statutory Appropriations	$
Premier's Salary, the *Executive Council Act*	67,595
Parliamentary Assistants's Salary, the *Executive Council Act*	12,189
	79,784
Total Operating for Office of the Premier Program	3,059,884

MINISTRY OF PUBLIC SAFETY AND SECURITY

SUMMARY

The Mandate of the Ministry of Public Safety and Security is to ensure that Ontario's communities are supported and protected by law enforcement and the public safety systems are safe, secure, effective, efficient and accountable.The Ministry has a wide range of responsibilities which include: front-line policing, establishing and ensuring policing standards and police oversight services, coordinating public safety initiatives through the Commissioner of Public Safety, forensic/coroners' services, fire investigation/prevention, emergency preparedness and response, supervision and rehabilitation of adult and young offenders, (16 and 17 years of age at the time of their offence) in correctional institutions and probation and parole offices.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
85,129,146	Ministry Administration Program[1]	78,251,640	92,480,540
73,450,000	Public Safety Program[2,3,4]	70,759,400	61,089,544
69,168,800	Policing Services Program[5,6]	72,583,300	76,354,273
635,613,500	Ontario Provincial Police [7,8,9,10]	656,346,900	648,327,216
659,744,900	Correctional Services Program[11,12,13,14,15]	636,896,800	649,814,749
72,480,600	Justice Technology Services	61,873,700	98,894,457
5,974,700	Agencies, Boards and Commissions Program[16]	5,735,000	4,617,389
1,601,561,646	**Ministry Total Operating**	1,582,446,740	1,631,578,168
995,000,000	**Less: Special Warrants**	582,960,000	-
51,246	**Less: Statutory Appropriations**	49,840	9,963,854
606,510,400	< TOTAL OPERATING TO BE VOTED	999,436,900	1,621,614,314
1,601,561,646	**Ministry Total Operating**		
(216,000)	Adjustments for Bad Debt Expenses		
1,601,345,646	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF PUBLIC SAFETY AND SECURITY

- NOTES -

MINISTRY OF PUBLIC SAFETY AND SECURITY

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2601	Ministry Administration Program					
1	Ministry Administration[1]	78.2	(0.7)	77.5	85.1	7.6
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
S	Payments under the *Ministry of Treasury and Economics Act*	-	-	-	-	-
		78.3	(0.7)	77.6	85.1	7.6
2602	Public Safety Program					
1	Program Administration	0.5	-	0.5	1.7	1.2
2	Coroners' and Forensic Services[2]	38.6	(1.0)	37.6	38.8	1.2
3	Fire Safety Services[3]	23.3	(0.9)	22.5	24.7	2.2
4	Emergency Management Ontario[4]	8.4	(0.2)	8.2	8.3	0.1
		70.8	(2.1)	68.7	73.5	4.8
2603	Policing Services Program					
1	Program Administration	1.2	-	1.2	1.2	-
2	Ontario Police College[5]	14.6	(0.4)	14.2	14.4	0.2
3	Policing Standards and Support Services[6]	56.8	(0.3)	56.5	53.6	(2.9)
		72.6	(0.8)	71.8	69.2	(2.6)
2604	Ontario Provincial Police					
1	Corporate and Strategic Services[7]	96.1	(1.4)	94.7	98.9	4.2
2	Chief Firearms Office[8]	4.6	(0.1)	4.5	5.2	0.8
3	Investigations and Organized Crime[9]	64.2	(2.5)	61.8	62.1	0.3
4	Field and Traffic Services[10]	447.5	(22.1)	425.4	424.3	(1.1)
5	Fleet Management	43.9	-	43.9	45.1	1.1
S	Payments under the *Police Services Act*	-	-	-	-	-
		656.3	(26.1)	630.2	635.6	5.4
2605	Correctional Services Program					
1	Program Administration[11]	15.0	(0.6)	14.4	15.0	0.6
2	Staff Training[12]	4.8	(0.2)	4.6	4.8	0.2
3	Institutional Services[13]	430.0	(15.7)	414.3	446.7	32.4
4	Community Services[14]	86.7	(3.4)	83.3	90.3	7.0
5	Young Offender Operations[15]	100.4	(2.6)	97.7	103.0	5.3
		636.9	(22.6)	614.3	659.7	45.4
2606	Justice Technology Services					
1	Justice Technology Services	32.2	-	32.2	70.3	38.1
2	Integrated Justice Project	29.7	-	29.7	2.2	(27.5)
		61.9	-	61.9	72.5	10.6
2607	Agencies, Boards and Commissions Program					
1	Agencies, Boards and Commissions[16]	5.7	(0.2)	5.5	6.0	0.5
S	Hearings under the *Police Services Act*	-	-	-	-	-
		5.7	(0.2)	5.5	6.0	0.5
	Ministry Total Operating	1,582.4	(52.4)	1,530.0	1,601.6	71.5

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

MINISTRY OF PUBLIC SAFETY AND SECURITY

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(1.0)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3.	(0.9)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
4.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
5.	(0.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
6.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
7.	(1.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
8.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
9.	(2.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
10.	(22.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
11.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
12.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
13.	(15.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
14.	(3.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
15.	(2.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
16.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(52.4)	<< Total Adjustments

MINISTRY OF PUBLIC SAFETY AND SECURITY

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
14,861,000	Ministry Administration Program	13,527,400	10,336,739
37,806,100	Correctional Services Program	78,683,200	75,964,595
52,667,100	**Ministry Total Capital**	92,210,600	86,301,334
38,000,000	**Less: Special Warrants**	26,500,000	-
14,667,100	< TOTAL CAPITAL TO BE VOTED	65,710,600	86,301,334
52,667,100	**Ministry Total Capital**		
52,667,100	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF PUBLIC SAFETY AND SECURITY

- NOTES -

MINISTRY OF PUBLIC SAFETY AND SECURITY

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
2601	Ministry Administration Program					
2	Facilities Renewal	13.5	-	13.5	14.9	1.3
		13.5	-	13.5	14.9	1.3
2605	Correctional Services Program					
6	Correctional Facilities	78.7	-	78.7	37.8	(40.9)
		78.7	-	78.7	37.8	(40.9)
	Ministry Total Capital	92.2	-	92.2	52.7	(39.5)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF PUBLIC SAFETY AND SECURITY

MINISTRY ADMINISTRATION PROGRAM :

This program provides a wide range of services in support of all operating programs including: human resources, corporate planning, policy development and controllership.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2601		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	85,079,900	Ministry Administration[1]	78,203,800	82,642,515
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	67,974
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	22,980
S	1,000	Payments under the *Ministry of Treasury and Economics Act*	1,000	9,747,071
	85,129,146	Total Operating	78,251,640	92,480,540
	52,000,000	Less: Special Warrants	48,360,000	-
	49,246	Less: Statutory Appropriations	47,840	9,838,025
	33,079,900	**Amount to be Voted**	29,843,800	82,642,515
CAPITAL				
2	14,861,000	Facilities Renewal	13,527,400	10,336,739
	14,861,000	Total Capital	13,527,400	10,336,739
	11,000,000	Less: Special Warrants	3,500,000	-
	3,861,000	**Amount to be Voted**	10,027,400	10,336,739

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF PUBLIC SAFETY AND SECURITY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (2601-1)	$
Salaries and wages	12,373,100
Employee benefits	1,533,300
Transportation and communication	1,124,300
Services	69,431,300
Supplies and equipment	589,500
Transfer payments	
Miscellaneous Grants - Administrative Services	28,400
	85,079,900

Main Office	$	
Salaries and wages	3,000,600	
Employee benefits	375,800	
Transportation and communication	384,300	
Services	281,300	
Supplies and equipment	94,900	
		4,136,900

Planning and Policy	$	
Salaries and wages	3,128,700	
Employee benefits	403,500	
Transportation and communication	265,000	
Services	832,700	
Supplies and equipment	114,500	
Transfer payments		
Miscellaneous Grants - Administrative Services	28,400	
		4,772,800

Shared Services	$	
Services	9,938,100	
		9,938,100

Human Resources	$	
Salaries and wages	3,819,800	
Employee benefits	458,600	
Transportation and communication	289,500	
Services	94,700	
Supplies and equipment	133,100	
		4,795,700

Communications Services	$	
Salaries and wages	2,389,200	
Employee benefits	290,900	
Transportation and communication	124,300	
Services	305,900	
Supplies and equipment	195,200	
		3,305,500

Accommodation - Lease Costs	$	$
Services	56,054,600	
		56,054,600

Legal Services	$	
Salaries and wages	34,800	
Employee benefits	4,500	
Transportation and communication	61,200	
Services	1,924,000	
Supplies and equipment	51,800	
		2,076,300

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246

Statutory Appropriations	
Other transactions	
Payments under the *Ministry of Treasury and Economics Act*	1,000
	1,000
Total Operating for Ministry Administration Program	85,129,146

CAPITAL

Facilities Renewal (2601-2)	$
Services	8,785,000
Other transactions	
Capital Investments	6,076,000
	14,861,000
Total Capital for Ministry Administration Program	14,861,000

MINISTRY OF PUBLIC SAFETY AND SECURITY

PUBLIC SAFETY PROGRAM :

The provision of forensic/coroners' services, fire investigation/prevention, emergency management programs and the co-ordination of public safety initiatives through the Commissioner of Public Safety.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2602		**PUBLIC SAFETY PROGRAM**		
OPERATING				
1	1,698,300	Program Administration	455,600	414,646
2	38,767,800	Coroners' and Forensic Services[2]	38,609,800	35,071,423
3	24,718,900	Fire Safety Services[3]	23,339,200	21,519,284
4	8,265,000	Emergency Management Ontario[4]	8,354,800	4,084,191
	73,450,000	Total Operating	70,759,400	61,089,544
	44,000,000	Less: Special Warrants	21,200,000	-
	29,450,000	**Amount to be Voted**	49,559,400	61,089,544

- NOTES -

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MINISTRY OF PUBLIC SAFETY AND SECURITY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (2602-1)	$
Salaries and wages	345,100
Employee benefits	53,400
Transportation and communication	240,900
Services	256,600
Supplies and equipment	683,300
Transfer payments	
Grants for Public Safety	119,000
	1,698,300

Coroners' and Forensic Services (2602-2)	$
Salaries and wages	18,645,600
Employee benefits	2,278,600
Transportation and communication	891,300
Services	12,160,200
Supplies and equipment	3,822,100
Transfer payments	
Grants for Forensic Services	970,000
	38,767,800

Fire Safety Services (2602-3)	$
Salaries and wages	14,760,900
Employee benefits	1,879,500
Transportation and communication	1,364,600
Services	2,038,200
Supplies and equipment	2,075,700
Transfer payments	
Grants for Fire Safety	2,600,000
	24,718,900

Emergency Management Ontario (2602-4)		
Salaries and wages		3,415,600
Employee benefits		430,200
Transportation and communication		650,800
Services		1,584,700
Supplies and equipment		1,367,700
Transfer payments	$	
Grants for Emergency Operations	1,000	
Community Volunteer Emergency Response Teams	815,000	
		816,000
		8,265,000
Total Operating for Public Safety Program		73,450,000

MINISTRY OF PUBLIC SAFETY AND SECURITY

POLICING SERVICES PROGRAM :

To provide leadership and work with policing community stakeholders to promote community safety and crime prevention, support training and professional development, develop and monitor professional standards and policies in support of legislation, ensure compliance through advice, inspections and CPIC audits, enhance and support provincial intelligence operations, and regulate and enforce private investigation and private security.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2603		**POLICING SERVICES PROGRAM**		
OPERATING				
1	1,185,200	Program Administration	1,158,100	1,214,108
2	14,369,000	Ontario Police College[5]	14,579,900	12,753,416
3	53,614,600	Policing Standards and Support Services[6]	56,845,300	62,386,749
	69,168,800	Total Operating	72,583,300	76,354,273
	42,000,000	Less: Special Warrants	24,400,000	-
	27,168,800	**Amount to be Voted**	48,183,300	76,354,273

- NOTES -

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MINISTRY OF PUBLIC SAFETY AND SECURITY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (2603-1)	$
Salaries and wages	681,800
Employee benefits	70,400
Transportation and communication	88,500
Services	152,800
Supplies and equipment	191,700
	1,185,200

Ontario Police College (2603-2)	
Salaries and wages	6,640,300
Employee benefits	849,800
Transportation and communication	795,800
Services	4,604,500
Supplies and equipment	1,479,600
	14,370,000
Less: Recoveries	1,000
	14,369,000

Policing Standards and Support Services (2603-3)		$
Salaries and wages		6,017,600
Employee benefits		813,300
Transportation and communication		1,365,100
Services		3,959,700
Supplies and equipment		1,117,300
Transfer payments	$	
Payments for Joint Forces Operations	5,500,000	
Grants for Community Policing and Crime Prevention	31,263,800	
Grants for Municipal RIDE Programs	1,200,000	
Youth Crime and Violence	500,000	
Miscellaneous Grants - Policing Services	1,030,700	
Child Victims of Sexual Assault and Pornography Grant	847,100	
		40,341,600
		53,614,600
Total Operating for Policing Services Program		69,168,800

MINISTRY OF PUBLIC SAFETY AND SECURITY

ONTARIO PROVINCIAL POLICE :

To provide uniform and impartial law enforcement and to render assistance and services, upon request, to other law enforcement agencies.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2604		**ONTARIO PROVINCIAL POLICE**		
OPERATING				
1	98,895,000	Corporate and Strategic Services[7]	96,121,900	100,102,391
2	5,243,800	Chief Firearms Office[8]	4,603,100	7,539,010
3	62,110,100	Investigations and Organized Crime[9]	64,237,800	56,947,735
4	424,298,200	Field and Traffic Services[10]	447,463,200	429,352,068
5	45,065,400	Fleet Management	43,919,900	54,326,695
S	1,000	Payments under the *Police Services Act*	1,000	59,317
	635,613,500	Total Operating	656,346,900	648,327,216
	393,000,000	Less: Special Warrants	243,300,000	-
	1,000	Less: Statutory Appropriations	1,000	59,317
	242,612,500	**Amount to be Voted**	413,045,900	648,267,899

- NOTES -

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MINISTRY OF PUBLIC SAFETY AND SECURITY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Corporate and Strategic Services (2604-1)	$
Salaries and wages	24,350,200
Employee benefits	3,339,500
Transportation and communication	17,338,700
Services	23,369,100
Supplies and equipment	15,007,800
Transfer payments	
Federal-Provincial First Nations Policing Agreement	17,199,700
	100,605,000
Less: Recoveries	1,710,000
	98,895,000

Chief Firearms Office (2604-2)	
Salaries and wages	1,984,500
Employee benefits	557,200
Transportation and communication	85,200
Services	2,514,200
Supplies and equipment	102,700
	5,243,800

Investigations and Organized Crime (2604-3)	
Salaries and wages	42,469,400
Employee benefits	5,093,000
Transportation and communication	5,671,000
Services	7,749,800
Supplies and equipment	2,821,900
	63,805,100
Less: Recoveries	1,695,000
	62,110,100

Field and Traffic Services (2604-4)	$
Salaries and wages	365,294,500
Employee benefits	47,536,300
Transportation and communication	4,238,700
Services	3,729,400
Supplies and equipment	3,499,300
	424,298,200

Fleet Management (2604-5)	
Transportation and communication	9,200
Services	11,772,200
Supplies and equipment	33,284,000
	45,065,400

Statutory Appropriations	
Other transactions	
Payments under the *Police Services Act*	1,000
	1,000
Total Operating for Ontario Provincial Police	635,613,500

MINISTRY OF PUBLIC SAFETY AND SECURITY

CORRECTIONAL SERVICES PROGRAM :

Provides a wide range of custodial and community-based services to offenders and the courts, to ensure the protection and security of society and motivate offenders towards positive personal change. Major services include the operation of: correctional centres, detention centres, jails and probation and parole supervision for adults; separate custody and community residential facilities and probation services for 16 and 17 year old young offenders; education, vocational and life skills training, personal counselling and treatment services for adults and yound offenders.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2605		**CORRECTIONAL SERVICES PROGRAM**		
OPERATING				
1	14,978,600	Program Administration[11]	15,005,000	14,723,848
2	4,809,500	Staff Training[12]	4,825,500	4,691,795
3	446,673,500	Institutional Services[13]	430,003,000	459,768,349
4	90,287,800	Community Services[14]	86,693,800	82,586,081
5	102,995,500	Young Offender Operations[15]	100,369,500	88,044,676
	659,744,900	Total Operating	636,896,800	649,814,749
	410,000,000	Less: Special Warrants	214,000,000	-
	249,744,900	**Amount to be Voted**	422,896,800	649,814,749
CAPITAL				
6	37,806,100	Correctional Facilities	78,683,200	75,964,595
	37,806,100	Total Capital	78,683,200	75,964,595
	27,000,000	Less: Special Warrants	23,000,000	-
	10,806,100	**Amount to be Voted**	55,683,200	75,964,595

- NOTES -

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MINISTRY OF PUBLIC SAFETY AND SECURITY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Program Administration (2605-1)	$
Salaries and wages	11,298,600
Employee benefits	1,216,100
Transportation and communication	1,311,700
Services	730,900
Supplies and equipment	385,000
Transfer payments	
Grants to non-profit community agencies	36,300
	14,978,600

Staff Training (2605-2)	
Salaries and wages	3,094,000
Employee benefits	351,400
Transportation and communication	334,100
Services	572,000
Supplies and equipment	458,000
	4,809,500

Institutional Services (2605-3)		
Salaries and wages		288,406,900
Employee benefits		38,556,300
Transportation and communication		7,707,500
Services		73,180,700
Supplies and equipment		43,500,600
Transfer payments	$	
Grants to compensate for Municipal Taxation	668,000	
Compassionate allowances to permanently handicapped inmates	60,500	
Adult Infrastructure Renewal Project	85,900	
		814,400
		452,166,400
Less: Recoveries		5,492,900
		446,673,500

Institutions		$	$
Salaries and wages		285,659,100	
Employee benefits		38,268,400	
Transportation and communication		7,630,700	
Services		72,357,300	
Supplies and equipment		40,789,500	
Transfer payments	$		
Grants to compensate for Municipal Taxation	668,000		
Compassionate allowances to permanently handicapped inmates	60,500		
Adult Infrastructure Renewal Project	85,900		
		814,400	
			445,519,400

Industrial Services	$	
Salaries and wages	2,747,800	
Employee benefits	287,900	
Transportation and communication	76,800	
Services	823,400	
Supplies and equipment	2,711,100	
	6,647,000	
Less: Recoveries	5,492,900	
		1,154,100

MINISTRY OF PUBLIC SAFETY AND SECURITY

- NOTES -

MINISTRY OF PUBLIC SAFETY AND SECURITY

CORRECTIONAL SERVICES PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Community Services (2605-4)		$
Salaries and wages		61,880,300
Employee benefits		6,998,700
Transportation and communication		4,310,600
Services		4,803,000
Supplies and equipment		2,944,200
Transfer payments	$	
Assistance to inmates - Rehabilitation Assistance	25,000	
Community Residential / Non-Residential Client Services	9,326,000	
		9,351,000
		90,287,800

Young Offender Operations (2605-5)		
Salaries and wages		44,436,600
Employee benefits		4,770,600
Transportation and communication		335,400
Services		7,869,700
Supplies and equipment		4,462,400
Transfer payments	$	
Grants to compensate for Municipal Taxation	53,800	
Community Residential / Non-Residential Client Services	38,147,000	
Project Turnaround	2,920,000	
		41,120,800
		102,995,500
Total Operating for Correctional Services Program		659,744,900

CAPITAL

Correctional Facilities (2605-6)	$
Services	3,900,000
Supplies and equipment	100,000
Other transactions	
Capital Investments	33,806,100
	37,806,100
Total Capital for Correctional Services Program	37,806,100

MINISTRY OF PUBLIC SAFETY AND SECURITY

JUSTICE TECHNOLOGY SERVICES :

To achieve justice and public safety business goals through an integrated transformation of justice businesses using technology, and increasing public accessibility. Responsible for modern, effective and efficient information technology services and support to the justice ministries and their external justice partners.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2606		**JUSTICE TECHNOLOGY SERVICES**		
OPERATING				
1	70,305,300	Justice Technology Services	32,213,700	62,159,413
2	2,175,300	Integrated Justice Project	29,660,000	36,735,044
	72,480,600	Total Operating	61,873,700	98,894,457
	50,000,000	Less: Special Warrants	30,000,000	-
	22,480,600	**Amount to be Voted**	31,873,700	98,894,457

- NOTES -

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MINISTRY OF PUBLIC SAFETY AND SECURITY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Justice Technology Services (2606-1)	$
Salaries and wages	14,488,700
Employee benefits	2,004,800
Transportation and communication	7,464,700
Services	47,859,500
Supplies and equipment	4,181,600
	75,999,300
Less: Recoveries	5,694,000
	70,305,300

Integrated Justice Project (2606-2)	$
Transportation and communication	1,210,000
Services	465,300
Supplies and equipment	500,000
	2,175,300
Total Operating for Justice Technology Services	72,480,600

MINISTRY OF PUBLIC SAFETY AND SECURITY

AGENCIES, BOARDS AND COMMISSIONS PROGRAM :

This program provides for the operation of statutory agencies.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2607		**AGENCIES, BOARDS AND COMMISSIONS PROGRAM**		
OPERATING				
1	5,973,700	Agencies, Boards and Commissions[15]	5,734,000	4,550,877
S	1,000	Hearings under the *Police Services Act*	1,000	66,512
	5,974,700	Total Operating	5,735,000	4,617,389
	4,000,000	Less: Special Warrants	1,700,000	-
	1,000	Less: Statutory Appropriations	1,000	66,512
	1,973,700	**Amount to be Voted**	4,034,000	4,550,877

- NOTES -

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MINISTRY OF PUBLIC SAFETY AND SECURITY

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Agencies, Boards and Commissions
(2607-1)

	$
Salaries and wages	4,295,300
Employee benefits	447,100
Transportation and communication	432,100
Services	701,400
Supplies and equipment	97,800
	5,973,700

Ontario Civilian Commission on Police Services

	$	
Salaries and wages	1,447,900	
Employee benefits	160,800	
Transportation and communication	12,100	
Services	19,200	
Supplies and equipment	6,500	
		1,646,500

Ontario Police Arbitration Commission

	$	
Salaries and wages	435,100	
Employee benefits	10,900	
Transportation and communication	3,100	
Services	17,900	
Supplies and equipment	900	
		467,900

Ontario Parole and Earned Release Board

	$	$
Salaries and wages	2,412,300	
Employee benefits	275,400	
Transportation and communication	416,900	
Services	664,300	
Supplies and equipment	90,400	
		3,859,300

Statutory Appropriations

Other transactions	
Hearings under the *Police Services Act*	1,000
	1,000
Total Operating for Agencies, Boards and Commissions Program	5,974,700

MINISTRY OF TOURISM AND RECREATION

SUMMARY

The Ministry of Tourism and Recreation supports the development of an innovative and dynamic tourism industry and encourages involvement in sport, recreation and physical activity.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
5,993,646	Ministry Administration Program[1]	5,903,440	6,308,769
66,665,200	Tourism Program[2]	62,965,200	82,634,205
18,101,100	Sport and Recreation Program[3]	20,000,100	13,471,354
90,759,946	**Ministry Total Operating**	88,868,740	102,414,328
65,863,500	**Less: Special Warrants**	30,017,000	-
48,246	**Less: Statutory Appropriations**	46,840	45,477
24,848,200	< TOTAL OPERATING TO BE VOTED	58,804,900	102,368,851
90,759,946	**Ministry Total Operating**		
17,156,000	Net Consolidation Adjustment - Ontario Place		
39,400,000	Net Consolidation Adjustment - Metro Toronto Convention Centre		
147,315,946	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF TOURISM AND RECREATION

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	90,475,840	
1.2 2001-02 Public Accounts		344,908,175
2. Government Reorganization		
2.1 Transfer of functions to other Ministries	(1,607,100)	(242,493,847)
	88,868,740	102,414,328

MINISTRY OF TOURISM AND RECREATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
3801	Ministry Administration Program					
1	Ministry Administration[1]	5.9	(0.3)	5.6	5.9	0.3
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		5.9	(0.3)	5.6	6.0	0.3
3802	Tourism Program					
1	Tourism[2]	63.0	(0.9)	62.1	66.7	4.6
		63.0	(0.9)	62.1	66.7	4.6
3803	Sport and Recreation Program					
1	Sport and Recreation[3]	20.0	(0.1)	19.9	18.1	(1.8)
		20.0	(0.1)	19.9	18.1	(1.8)
	Ministry Total Operating	88.9	(1.3)	87.6	90.8	3.2

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.9)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(1.3)	<< Total Adjustments

MINISTRY OF TOURISM AND RECREATION

- NOTES -

MINISTRY OF TOURISM AND RECREATION

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
46,640,200	Tourism and Recreation Capital Program	120,000,000	5,495,829
46,640,200	**Ministry Total Capital**	120,000,000	5,495,829
42,440,200	**Less: Special Warrants**	11,000,000	-
4,200,000	< TOTAL CAPITAL TO BE VOTED	109,000,000	5,495,829
46,640,200	**Ministry Total Capital**		
435,000	Net Consolidation Adjustment - Ontario Place		
3,000,000	Net Consolidation Adjustment - Metro Toronto Convention Centre		
50,075,200	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	120,000,000	
1.2 2001-02 Public Accounts		13,646,229
2. Government Reorganization		
2.1 Transfer of functions to other Ministries		(8,150,400)
	120,000,000	5,495,829

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF TOURISM AND RECREATION

- NOTES -

MINISTRY OF TOURISM AND RECREATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
CAPITAL						
3804	Tourism and Recreation Capital Program					
1	Tourism and Recreation Capital	120.0	-	120.0	46.6	(73.4)
		120.0	-	120.0	46.6	(73.4)
	Ministry Total Capital	120.0	-	120.0	46.6	(73.4)

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

no adjustments from cash to accrual

MINISTRY OF TOURISM AND RECREATION

MINISTRY ADMINISTRATION PROGRAM :

The Ministry Administration Program includes the Minister's Office, the Parliamentary Assistant's Office, the Deputy Minister's Office, communications services and Corporate Policy. The program is responsible for internal administration, corporate strategic policy and corporate agency relations.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3801		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	5,945,400	Ministry Administration[1]	5,856,600	6,263,292
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	5,993,646	Total Operating	5,903,440	6,308,769
	4,040,600	Less: Special Warrants	2,287,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	1,904,800	**Amount to be Voted**	3,569,600	6,263,292

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF TOURISM AND RECREATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (3801-1)		$
Salaries and wages		3,323,900
Employee benefits		330,700
Transportation and communication		542,300
Services		1,611,400
Supplies and equipment		137,100
		5,945,400
Main Office	$	
Salaries and wages	1,053,400	
Employee benefits	128,100	
Transportation and communication	368,800	
Services	572,800	
Supplies and equipment	111,000	
		2,234,100
Communications Services	$	
Salaries and wages	1,311,700	
Employee benefits	156,200	
Transportation and communication	171,000	
Services	699,400	
Supplies and equipment	24,100	
		2,362,400
Corporate Policy	$	$
Salaries and wages	958,800	
Employee benefits	46,400	
Transportation and communication	2,500	
Services	339,200	
Supplies and equipment	2,000	
		1,348,900

Statutory Appropriations

Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	5,993,646

MINISTRY OF TOURISM AND RECREATION

TOURISM PROGRAM :

The Tourism Program seeks to increase investment in Ontario's tourism industry by developing appropriate tools to foster the right business climate. Activities include providing the industry with strategic information and analysis, facilitating partnerships to strengthen competitiveness and improve service quality, and working with the industry stakeholders and other ministries to identify tourism development opportunities. The Program also markets Ontario as a year-round world-class travel destination, operates key tourism information centres across Ontario, and manages provincially owned tourism attractions and convention centres.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3802		**TOURISM PROGRAM**		
OPERATING				
1	66,665,200	Tourism[2]	62,965,200	82,634,205
	66,665,200	Total Operating	62,965,200	82,634,205
	48,441,800	Less: Special Warrants	20,035,000	-
	18,223,400	**Amount to be Voted**	42,930,200	82,634,205

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF TOURISM AND RECREATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Tourism (3802-1)		$
Salaries and wages		9,173,800
Employee benefits		995,000
Transportation and communication		728,800
Services		8,725,000
Supplies and equipment		1,006,200
Transfer payments	$	
Grants in Support of Tourism Investment Development	50,000	
Ontario Tourism Marketing Partnership Corporation	39,690,700	
Ontario Place Corporation	775,500	
St. Lawrence Parks Commission	5,270,200	
		45,786,400
Other transactions		
Guarantees Honoured - Tourism Redevelopment Incentive Program		250,000
		66,665,200

Investment Development	$	
Salaries and wages	3,860,000	
Employee benefits	395,300	
Transportation and communication	295,100	
Services	5,603,500	
Supplies and equipment	98,200	
Transfer payments		
Grants in Support of Tourism Investment Development	50,000	
Other transactions		
Guarantees Honoured - Tourism Redevelopment Incentive Program	250,000	
		10,552,100

Tourism Marketing		$	$
Transfer payments			
Ontario Tourism Marketing Partnership Corporation		39,690,700	
			39,690,700
Tourism Division		$	
Salaries and wages		5,313,800	
Employee benefits		599,700	
Transportation and communication		433,700	
Services		3,121,500	
Supplies and equipment		908,000	
Transfer payments	$		
Ontario Place Corporation	775,500		
St. Lawrence Parks Commission	5,270,200		
		6,045,700	
			16,422,400
Total Operating for Tourism Program			66,665,200

MINISTRY OF TOURISM AND RECREATION

SPORT AND RECREATION PROGRAM :

The Sport and Recreation Program encourages safe involvement in sport, recreation and physical activity for the health, social and economic benefit of Ontarians and the communities in which they live.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3803		**SPORT AND RECREATION PROGRAM**		
OPERATING				
1	18,101,100	Sport and Recreation[3]	20,000,100	13,471,354
	18,101,100	Total Operating	20,000,100	13,471,354
	13,381,100	Less: Special Warrants	7,695,000	-
	4,720,000	**Amount to be Voted**	12,305,100	13,471,354

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF TOURISM AND RECREATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Sport and Recreation (3803-1)		$
Salaries and wages		1,781,500
Employee benefits		172,100
Transportation and communication		300,000
Services		306,900
Supplies and equipment		200,000
Transfer payments	$	
Support for Community Recreation	4,146,200	
Support for Provincial Sport and Recreation Activities	11,195,400	
		15,341,600
		18,102,100
Less: Recoveries		1,000
		18,101,100
Total Operating for Sport and Recreation Program		18,101,100

MINISTRY OF TOURISM AND RECREATION

TOURISM AND RECREATION CAPITAL PROGRAM :

The Tourism and Recreation Capital Program preserves and enhances Ontario's Investment in tourism and recreation infrastructure, including the ministry's agencies, attractions and convention centres.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3804		**TOURISM AND RECREATION CAPITAL PROGRAM**		
CAPITAL				
1	46,640,200	Tourism and Recreation Capital	120,000,000	5,495,829
	46,640,200	Total Capital	120,000,000	5,495,829
	42,440,200	Less: Special Warrants	11,000,000	-
	4,200,000	**Amount to be Voted**	109,000,000	5,495,829

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF TOURISM AND RECREATION

STANDARD ACCOUNTS CLASSIFICATION

CAPITAL

Tourism and Recreation Capital (3804-1)		$
Services		200,000
Supplies and equipment		130,000
Transfer payments	$	
SuperBuild Sports and Tourism Partnerships	20,000,000	
Sports, Culture and Tourism Partnerships - COIP Contribution	22,000,000	
Tourism Agencies Repairs and Rehabilitation	2,670,000	
Agency New Capital Development	1,640,200	
		46,310,200
		46,640,200
Total Capital for Tourism and Recreation Capital Program		46,640,200

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

SUMMARY

The Ministry of Training, Colleges and Universities is committed to providing Ontarians with excellent and accountable postsecondary education and training, so their futures and that of the Province will be characterized by continued prosperity, stability and growth.

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
OPERATING			
9,854,146	Ministry Administration Program[1]	9,849,340	9,710,958
3,538,944,400	Postsecondary Education Program[2,3,4]	3,148,625,400	2,922,349,632
419,125,000	Training and Employment Program[5,6,7]	382,096,800	346,359,623
3,967,923,546	**Ministry Total Operating**	3,540,571,540	3,278,420,213
2,220,323,700	**Less: Special Warrants**	949,500,000	-
66,203,746	**Less: Statutory Appropriations**	46,840	45,477
1,681,396,100	< TOTAL OPERATING TO BE VOTED	2,591,024,700	3,278,374,736
3,967,923,546	**Ministry Total Operating**		
26,000,000	Net Consolidation Adjustment - Ontario Educational Communications Authority (TV Ontario)		
3,993,923,546	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		
Assets			
251,675,500	Postsecondary Education Program	-	-
12,900,000	Training and Employment Program	4,200,000	2,014,700
264,575,500	**Ministry Total Assets**	4,200,000	2,014,700
174,075,500	**Less: Special Warrants**	-	-
90,500,000	< TOTAL ASSETS TO BE VOTED	4,200,000	2,014,700

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
OPERATING	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	3,540,571,540	
1.2 2001-02 Public Accounts		3,273,420,213
2. Government Reorganization		
2.1 Transfer of functions from other Ministries		5,000,000
	3,540,571,540	3,278,420,213

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
3001	Ministry Administration Program					
1	Ministry Administration[1]	9.8	(0.1)	9.7	9.8	0.1
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		9.8	(0.1)	9.8	9.9	0.1
3002	Postsecondary Education Program					
1	Colleges and Universities[2]	2,689.5	(13.9)	2,675.6	3,132.3	456.7
2	Student Support[3]	459.2	(134.3)	324.8	340.7	15.8
S	Bad Debt Expenses for Student Loans, the *Financial Administration Act*[4]	-	82.8	82.8	66.0	(16.8)
		3,148.6	(65.5)	3,083.2	3,538.9	455.8
3003	Training and Employment Program					
1	Policy and Intergovernmental[5]	54.6	(0.2)	54.4	57.9	3.5
2	Employment Preparation[6]	198.3	1.9	200.2	215.0	14.8
3	Apprenticeship and Training Services[7]	129.2	(0.6)	128.6	146.1	17.5
S	Bad Debt Expenses for Loans for Tools, the *Financial Administration Act*	-	-	-	0.1	0.1
		382.1	1.1	383.2	419.1	35.9
	Ministry Total Operating	3,540.6	(64.4)	3,476.1	3,967.9	491.8

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.1)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.4)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(13.5)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
3.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(134.1)	adjustment for the difference between payments that are required under the program (cash basis) and the anticipated cost to the Province related to students enrolled during the year (accrual basis)
4.	82.8	amounts owed to the Province that are expected to become uncollectible in the year (bad debts expense was not reflected on the cash basis)
5.	(0.2)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

6.	(0.3)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	2.2	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
7.	(0.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	0.1	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(64.4)	<< Total Adjustments

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
87,055,000	Postsecondary Education Program[A]	54,000,000	41,010,583
10,000,000	Training and Employment Program	10,000,000	4,684,396
97,055,000	**Ministry Total Capital**	64,000,000	45,694,979
63,041,200	**Less: Special Warrants**	4,000,000	-
34,013,800	< TOTAL CAPITAL TO BE VOTED	60,000,000	45,694,979
97,055,000	**Ministry Total Capital**		
1,465,000	Net Consolidation Adjustment - Ontario Educational Communications Authority (TV Ontario)		
98,520,000	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	54,000,000	
1.2 2001-02 Public Accounts		45,694,979
2. Supplementary Estimates		
2.1 2002-03 Supplementary Estimates	10,000,000	
	64,000,000	45,694,979

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

- NOTES -

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
3002	Postsecondary Education Program					
3	Support for Postsecondary Education [A]	54.0	1.5	55.5	87.1	31.6
		54.0	1.5	55.5	87.1	31.6
3003	Training and Employment Program					
4	Apprenticeship and Training Services	10.0	-	10.0	10.0	-
		10.0	-	10.0	10.0	-
	Ministry Total Capital	64.0	1.5	65.5	97.1	31.6

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
A.	1.5	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	1.5	<< Total Adjustments

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

MINISTRY ADMINISTRATION PROGRAM :

To provide the overall direction required to enable the Ministry of Training, Colleges and Universities to meet its objectives; and to provide the administrative and support services for the operational programs of the Ministry of Training, Colleges and Universities.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3001		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	9,805,900	Ministry Administration[1]	9,802,500	9,665,481
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	9,854,146	Total Operating	9,849,340	9,710,958
	5,185,500	Less: Special Warrants	1,950,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	4,620,400	**Amount to be Voted**	7,852,500	9,665,481

- NOTES -

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Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Ministry Administration (3001-1)

	$
Salaries and wages	1,102,100
Employee benefits	161,500
Transportation and communication	153,800
Services	8,326,900
Supplies and equipment	61,600
	9,805,900

Main Office	$	
Salaries and wages	1,102,100	
Employee benefits	161,500	
Transportation and communication	153,800	
Services	169,200	
Supplies and equipment	61,600	
		1,648,200

Financial and Administrative Services	$	
Services	3,061,700	
		3,061,700

Human Resources	$	
Services	814,900	
		814,900

Communications Services	$	$
Services	1,602,000	
		1,602,000

Legal Services	$	
Services	587,300	
		587,300

Audit Services	$	
Services	173,600	
		173,600

Information Systems	$	
Services	1,918,200	
		1,918,200

Statutory Appropriations

Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	9,854,146

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

POSTSECONDARY EDUCATION PROGRAM :

The program provides policy and program direction and financial support to postsecondary institutions in Ontario in support of the government's social and economic policy objectives with the goal of providing opportunities for excellent, accountable, relevant and accessible postsecondary education.

Key components of the program include operation of the Ontario Student Assistance Program; administering transfer payments to colleges and universities; developing policies and programs related to funding, governance, and programs of colleges and universities; regulating the colleges and private career colleges in accordance with applicable statutes; and facilitating expansion of private degree-granting activity and college applied degree programs through recommendations of the Post-secondary Education Quality Assessment Board.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3002		**POSTSECONDARY EDUCATION PROGRAM**		
OPERATING				
1	3,132,270,900	Colleges and Universities[2]	2,689,458,200	2,541,280,737
2	340,666,000	Student Support[3]	459,167,200	381,068,895
S	66,007,500	Bad Debt Expenses for Student Loans, the *Financial Administration Act*[4]	-	-
	3,538,944,400	Total Operating	3,148,625,400	2,922,349,632
	2,005,521,200	Less: Special Warrants	821,500,000	-
	66,007,500	Less: Statutory Appropriations	-	-
	1,467,415,700	**Amount to be Voted**	2,327,125,400	2,922,349,632
Assets				
4	165,575,500	Colleges and Universities	-	-
5	86,100,000	Student Support	-	-
	251,675,500	Total Assets	-	-
	165,575,500	Less: Special Warrants	-	-
	86,100,000	**Amount to be Voted**	-	-

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3002		**POSTSECONDARY EDUCATION PROGRAM**		
CAPITAL				
3	87,055,000	Support for Postsecondary Education[A]	54,000,000	41,010,583
	87,055,000	Total Capital	54,000,000	41,010,583
	61,541,200	Less: Special Warrants	-	-
	25,513,800	**Amount to be Voted**	54,000,000	41,010,583

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MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

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MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Colleges and Universities (3002-1)		$
Salaries and wages		6,800,600
Employee benefits		972,000
Transportation and communication		270,800
Services		2,056,900
Supplies and equipment		82,400
Transfer payments	$	
Grants for College Operating Costs	783,099,500	
Grants for University Operating Costs	2,049,481,400	
Grants for transition support of the Nursing Baccalaureate	31,446,000	
Learning Opportunities Task Force	12,834,700	
Grants to Compensate for Municipal Taxation	30,354,900	
Access to Opportunities Program	87,557,000	
Council of Ministers of Education, Canada	233,600	
Miscellaneous Grants	20,100	
College Quality Assurance Fund	60,000,000	
University Quality Assurance Fund	67,261,000	
		3,122,288,200
		3,132,470,900
Less: Recoveries		200,000
		3,132,270,900

Student Support (3002-2)		
Salaries and wages		4,575,800
Employee benefits		626,200
Transportation and communication		1,793,600
Services		8,915,000
Supplies and equipment		559,000
Transfer payments	$	
Student Support Programs	307,993,400	
Ontario/Quebec Exchange Fellowships	89,000	
Second Language programs	1,114,000	
Ontario Student Opportunity Trust Fund II	15,000,000	
		324,196,400
		340,666,000

Statutory Appropriations	$
Other transactions	
Bad Debt Expenses for Student Loans, the *Financial Administration Act*	66,007,500
	66,007,500
Total Operating for Postsecondary Education Program	3,538,944,400

Assets

Colleges and Universities (3002-4)	$
Deposits and prepaid expenses	165,575,500
	165,575,500

Student Support (3002-5)	
Advances and recoverable amounts	86,100,000
	86,100,000
Total Assets for Postsecondary Education Program	251,675,500

CAPITAL

Support for Postsecondary Education (3002-3)		$
Transfer payments	$	
Capital Grants - Postsecondary	77,055,000	
Capital Grants - College Equipment and Renewal Fund	10,000,000	
		87,055,000
		87,055,000
Total Capital for Postsecondary Education Program		87,055,000

MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

TRAINING AND EMPLOYMENT PROGRAM :

The program supports the delivery of programs and services which increase labour market supply to support economic growth; prepare unemployed Ontarians, particularly youth, to enter and re-enter the workforce; help students find summer employment; provide literacy and basic skills upgrading to assist entry or re-entry into the workforce; provide apprenticeship programs and services to support an effective skills training system; help foreign trained newcomers seeking to enter and practice their regulated occupation in Ontario; support lifelong learning through the Ontario Educational Communications Authority; and, provide policy, planning, research and evaluation leadership on labour market and training matters.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3003		**TRAINING AND EMPLOYMENT PROGRAM**		
OPERATING				
1	57,882,600	Policy and Intergovernmental[5]	54,562,200	53,296,168
2	214,961,200	Employment Preparation[6]	198,311,500	192,691,904
3	146,133,200	Apprenticeship and Training Services[7]	129,223,100	100,371,551
S	148,000	Bad Debt Expenses for Loans for Tools, the *Financial Administration Act*	-	-
	419,125,000	Total Operating	382,096,800	346,359,623
	209,617,000	Less: Special Warrants	126,050,000	-
	148,000	Less: Statutory Appropriations	-	-
	209,360,000	**Amount to be Voted**	256,046,800	346,359,623
Assets				
5	3,500,000	Employment Preparation	-	-
6	9,400,000	Apprenticeship and Training Services	4,200,000	2,014,700
	12,900,000	Total Assets	4,200,000	2,014,700
	8,500,000	Less: Special Warrants	-	-
	4,400,000	**Amount to be Voted**	4,200,000	2,014,700

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MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
3003		**TRAINING AND EMPLOYMENT PROGRAM**		
CAPITAL				
4	10,000,000	Apprenticeship and Training Services	10,000,000	4,684,396
	10,000,000	Total Capital	10,000,000	4,684,396
	1,500,000	Less: Special Warrants	4,000,000	-
	8,500,000	**Amount to be Voted**	6,000,000	4,684,396

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MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Policy and Intergovernmental (3003-1)	$
Salaries and wages	3,018,600
Employee benefits	356,100
Transportation and communication	248,700
Services	1,082,800
Supplies and equipment	136,300
Transfer payments	
Ontario Educational Communications Authority	53,040,100
	57,882,600

Employment Preparation (3003-2)		
Salaries and wages		5,495,400
Employee benefits		815,400
Transportation and communication		1,066,100
Services		2,705,000
Supplies and equipment		222,000
Transfer payments	$	
Workplace Preparation	179,312,300	
Summer Jobs Service	25,345,000	
		204,657,300
		214,961,200

Apprenticeship and Training Services (3003-3)	
Salaries and wages	13,492,200
Employee benefits	1,933,900
Transportation and communication	3,902,400
Services	7,661,200
Supplies and equipment	946,400
Transfer payments	
Workplace Support	118,197,100
	146,133,200

Statutory Appropriations	
Other transactions	
Bad Debt Expenses for Loans for Tools, the *Financial Administration Act*	148,000
	148,000
Total Operating for Training and Employment Program	419,125,000

Assets

Employment Preparation (3003-5)	$
Deposits and prepaid expenses	3,500,000
	3,500,000

Apprenticeship and Training Services (3003-6)	
Deposits and prepaid expenses	5,000,000
Loans and Investments	
Loans for Tools	4,400,000
	9,400,000
Total Assets for Training and Employment Program	12,900,000

CAPITAL

Apprenticeship and Training Services (3003-4)	$
Transfer payments	
Apprenticeship Enhancement Fund	10,000,000
	10,000,000
Total Capital for Training and Employment Program	10,000,000

MINISTRY OF TRANSPORTATION

SUMMARY

Transportation is a cornerstone for economic prosperity and a strengthened quality of life. Much of what we value, our jobs, our health, our education, our leisure time, are all impacted by the quality and availability of transportation. Similarly, Ontario businesses depend on this same system to move goods and people efficiently and competitively, particularly in the current climate of just in time delivery.

The Ministry of Transportation (MTO) supports a positive business climate and quality of life by building and maintaining a safe, balanced and integrated transportation network. In this regard, the ministry is pursuing ways to make public transit a viable alternative to the personal automobile by promoting convenience and accessibility. As well, the ministry is working to ensure that Ontario's transportation infrastructure in renewed, strategically expanded where appropriate and that investments to date are protected - and that this is carried out in an environmentally sensitive manner.

The Ministry is also pursuing new and innovative technologies to ensure that our programs and services meet people's needs, and that transportation continues to support job creation, tourism, business investment, trade and a high quality of life into the 21st century.

Accrual 2003-04 Estimates $	PROGRAMS	Cash 2002-03 Estimates $	Cash 2001-02 Actual $
OPERATING			
47,277,546	Ministry Administration Program[1]	46,424,740	44,794,173
90,220,200	Transportation Policy and Planning Program[2,3]	94,601,100	61,469,805
188,835,600	Road User Safety Program[4]	140,853,900	140,313,660
265,788,900	Provincial Highways Management Program[5]	266,037,700	274,201,366
63,509,100	Transportation Information and Information Technology Cluster Program[6]	59,293,300	38,081,707
655,631,346	**Ministry Total Operating**	607,210,740	558,860,711
394,227,000	**Less: Special Warrants**	172,000,000	-
48,246	**Less: Statutory Appropriations**	46,840	45,477
261,356,100	< TOTAL OPERATING TO BE VOTED	435,163,900	558,815,234
655,631,346	**Ministry Total Operating**		
192,152,000	Net Consolidation Adjustment - GO Transit		
(51,350,000)	Net Consolidation Adjustment - Toronto Area Transit Operating Authority		
796,433,346	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF TRANSPORTATION

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MINISTRY OF TRANSPORTATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
OPERATING						
2701	Ministry Administration Program					
1	Business Support[1]	46.4	(0.6)	45.8	47.2	1.5
S	Minister's Salary, the *Executive Council Act*	-	-	-	-	-
S	Parliamentary Assistant's Salary, the *Executive Council Act*	-	-	-	-	-
		46.4	(0.6)	45.8	47.3	1.5
2702	Transportation Policy and Planning Program					
1	Policy and Planning[2]	15.5	(0.5)	15.0	13.5	(1.5)
2	Urban and Regional Transportation[3]	79.1	(7.6)	71.5	76.8	5.3
		94.6	(8.1)	86.5	90.2	3.8
2703	Road User Safety Program					
1	Road User Safety[4]	140.9	42.2	183.1	188.8	5.7
		140.9	42.2	183.1	188.8	5.7
2704	Provincial Highways Management Program					
1	Operations and Maintenance[5]	266.0	(17.5)	248.5	265.8	17.3
		266.0	(17.5)	248.5	265.8	17.3
2705	Transportation Information and Information Technology Cluster Program					
1	Information and Information Technology[6]	59.3	(0.8)	58.5	63.5	5.0
		59.3	(0.8)	58.5	63.5	5.0
	Ministry Total Operating	607.2	15.2	622.4	655.6	33.3

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

Adjustments from Cash to Accrual - Commencing in 2003-04, Estimates are prepared on the accrual basis of accounting. Information for 2002-03 and earlier years was prepared in the Estimates on the modified-cash basis. Information is provided in the following notes on the adjustments that increase or decrease the 2002-03 amounts to present them on the accrual basis in this reconciliation. The accrual presentation of the 2002-03 Estimates is not an official restatement; it is an approximation reflecting only the significant accrual adjustments as required to allow for a comparison between the 2003-04 and the 2002-03 Estimates on a consistent basis of accounting. *(Note: adjustments of less than $0.05 million are not shown)*

	$ millions	
1.	(0.6)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
2.	(0.5)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
3.	(0.1)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
	(7.4)	adjustment to remove payments for restructuring costs (cash basis), which on the accrual basis would have been reflected in the expenses of a previous fiscal year
	(0.1)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase

MINISTRY OF TRANSPORTATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

4.	(4.8)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	47.2	adjustment to include amounts earned by service providers "paid" by way of reduced remittances to the Province
	(0.1)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
5.	(8.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(7.6)	adjustment for differences between when payments are made to suppliers (cash basis) and when the goods and services are received (accrual basis)
	(1.3)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
6.	(0.7)	adjustment to remove the pension costs related to ministry employees because, commencing in 2003-04, the cost to the Province of all pension benefits earned by employees is reflected in the Estimates for Management Board Secretariat
	(0.1)	adjustment to remove lease payments (cash basis) and reflect the full cost of new leases in the first year (accrual basis) for those leases that, on an accrual basis, are considered to finance a purchase
	15.2	<< Total Adjustments

MINISTRY OF TRANSPORTATION

SUMMARY

Accrual 2003-04 Estimates	PROGRAMS	Cash 2002-03 Estimates	Cash 2001-02 Actual
$		$	$
CAPITAL			
329,600,000	Transportation Policy and Planning Program[A]	294,330,000	-
646,964,500	Provincial Highways Management Program[B]	810,598,400	710,267,113
976,564,500	**Ministry Total Capital**	1,104,928,400	710,267,113
238,000,000	**Less: Special Warrants**	274,000,000	-
545,900,000	**Less: Statutory Appropriations**	-	-
192,664,500	< TOTAL CAPITAL TO BE VOTED	830,928,400	710,267,113
976,564,500	**Ministry Total Capital**		
29,082,000	Net Consolidation Adjustment - GO Transit		
1,005,646,500	**TOTAL INCLUDING CONSOLIDATION AND OTHER ADJUSTMENTS**		
Assets			
824,500,000	Provincial Highways Management Program	-	-
824,500,000	**Ministry Total Assets**	-	-
470,000,000	**Less: Special Warrants**	-	-
354,500,000	< TOTAL ASSETS TO BE VOTED	-	-

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

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MINISTRY OF TRANSPORTATION

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MINISTRY OF TRANSPORTATION

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

DETAILS	Cash 2002-03 Estimates	Cash 2001-02 Actual
CAPITAL	$	$
1. Previously Published Data		
1.1 2002-03 Printed Estimates	964,228,400	
1.2 2001-02 Public Accounts		710,267,113
2. Supplementary Estimates		
2.1 2002-03 Supplementary Estimates	140,700,000	
	1,104,928,400	710,267,113

MINISTRY OF TRANSPORTATION

RECONCILIATION OF 2002-03 ESTIMATES FROM CASH TO ACCRUAL

VOTE and item		Cash 2002-03 Estimates	Adjustments from Cash to Accrual	2002-03 Estimates Presented as Accrual	2003-04 Estimates on Accrual Basis	Change from 2002-03 Estimates on Accrual Basis
		$ millions	$ millions	$ millions	$ millions	$ millions
	CAPITAL					
2702	Transportation Policy and Planning Program					
3	Urban and Regional Transportation [A]	294.3	(50.0)	244.3	329.6	85.3
		294.3	(50.0)	244.3	329.6	85.3
2704	Provincial Highways Management Program					
2	Engineering and Construction [B] ***	810.6	(1.7)	**	101.1	
S	Amortization, the *Financial Administration Act*	-		478.0 *	545.9	67.9
		810.6	(1.7)		647.0	
	Ministry Total Capital	1,104.9	(51.7)		976.6 ****	

Note: Amounts are rounded to the nearest one hundred thousand dollars and amounts less than fifty thousand dollars are shown as zero. Totals may not add due to this rounding.

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	$ millions	
A.	(50.0)	transfer payment adjustments for differences between when funds are flowed to transfer payment recipients (cash basis) and when the recipients fulfill their obligations under the transfer payment program (accrual basis)
B.	(1.7)	adjustment for differences between when payments are made to suppliers (cash basis) and when the goods and services are received (accrual basis)
	(51.7)	<< Total Adjustments

* This is the estimated amount of amortization for 2002-03, had the 2002-03 Estimates been presented on the accrual basis of accounting. Amortization of tangible capital assets is recorded on the accrual basis of accounting. Amortization was not reflected on a cash basis in 2002-03.

** The amount of capital expense that would have been presented for 2002-03, had the 2002-03 Estimates been presented on the accrual basis of accounting, is not available.

*** The 2003-04 Estimate for this Item does not include $1,042 million of tangible capital assets, which is presented separately in the Estimates. The amount of tangible capital assets that would have been presented separately for 2002-03, had the 2002-03 Estimates been presented on the accrual basis of accounting, is $990 million. Tangible capital assets in the Ministry of Transportation are total investments in transportation infrastructure made by both the Ministry of Transportation and the Ministry of Northern Development and Mines.

**** Ministry Total Capital for 2003-04 is $1,801.1 million, which is comprised of $976.6 million of capital expenses and $824.5 million of capital assets which can be attributed to the Ministry of Transportation.

MINISTRY OF TRANSPORTATION

- NOTES -

MINISTRY OF TRANSPORTATION

MINISTRY ADMINISTRATION PROGRAM :

The program provides business and resources planning, management advice and direct services to enable the Ministry of Transportation to deliver on its core businesses. This is achieved through the provision of expert leadership, advice and services to plan, develop, acquire, allocate and manage the ministry's facilities, financial and human resources. This program also provides strategic internal and external communications services and products that support, promote and educate the public on MTO's programs.

The program works in partnership with central agencies and other ministries as well as employee and private sector organizations to ensure that the interests of the Ministry are met in the development of government-wide management objectives.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2701		**MINISTRY ADMINISTRATION PROGRAM**		
OPERATING				
1	47,229,300	Business Support[1]	46,377,900	44,748,696
S	36,057	Minister's Salary, the *Executive Council Act*	35,006	33,987
S	12,189	Parliamentary Assistant's Salary, the *Executive Council Act*	11,834	11,490
	47,277,546	Total Operating	46,424,740	44,794,173
	30,452,000	Less: Special Warrants	14,400,000	-
	48,246	Less: Statutory Appropriations	46,840	45,477
	16,777,300	**Amount to be Voted**	31,977,900	44,748,696

- NOTES -

NOTE: Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful. Differences between cash and accrual relate to adjustments such as timing of transfer payments and provisions for bad debts, that would increase or decrease the 2002-03 amounts had they been presented on the accrual basis.

Adjustments for this Ministry, if any, are indicated by superscripted references above and are explained on the page following the Ministry Summary - Reconciliation of 2002-03 Estimates from Cash to Accrual.

MINISTRY OF TRANSPORTATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Business Support (2701-1)	$
Salaries and wages	12,817,000
Employee benefits	2,377,700
Transportation and communication	810,600
Services	31,614,000
Supplies and equipment	707,300
	48,326,600
Less: Recoveries	1,097,300
	47,229,300

Main Office	$	
Salaries and wages	1,106,900	
Employee benefits	235,900	
Transportation and communication	123,700	
Services	85,000	
Supplies and equipment	82,100	
	1,633,600	
Less: Recoveries from other ministries	1,000	
		1,632,600

Financial and Administrative Services	$	
Salaries and wages	3,327,800	
Employee benefits	736,100	
Transportation and communication	354,700	
Services	2,194,700	
Supplies and equipment	127,300	
	6,740,600	
Less: Recoveries from other ministries	1,093,300	
		5,647,300

Facilities and Business Services	$	
Salaries and wages	2,301,600	
Employee benefits	444,000	
Transportation and communication	36,500	
Services	24,501,100	
Supplies and equipment	180,100	
	27,463,300	
Less: Recoveries from other ministries	1,000	
		27,462,300

Communications Services	$	$
Salaries and wages	2,257,500	
Employee benefits	299,200	
Transportation and communication	57,500	
Services	282,900	
Supplies and equipment	99,100	
		2,996,200

Human Resources Services	$	
Salaries and wages	3,823,200	
Employee benefits	662,500	
Transportation and communication	196,000	
Services	229,900	
Supplies and equipment	175,000	
	5,086,600	
Less: Recoveries from other ministries	1,000	
		5,085,600

Audit Services	$	
Services	1,682,900	
		1,682,900

Legal Services	$	
Transportation and communication	42,200	
Services	2,637,500	
Supplies and equipment	43,700	
	2,723,400	
Less: Recoveries from other ministries	1,000	
		2,722,400

Statutory Appropriations	
Minister's Salary, the *Executive Council Act*	36,057
Parliamentary Assistant's Salary, the *Executive Council Act*	12,189
	48,246
Total Operating for Ministry Administration Program	47,277,546

MINISTRY OF TRANSPORTATION

TRANSPORTATION POLICY AND PLANNING PROGRAM :

The primary focus of the Transportation Policy and Planning (TP&P) program is to plan and promote a safe, efficient and reliable multi-modal transportation system that enhances Ontario's economic competitiveness and quality of life. To achieve this, the program provides leadership in the setting of strategic policy directions for the ministry as part of its integrated long-term planning and works to enable a supportive policy and regulatory environment.

TP&P engages stakeholders and other partners in planning and supporting the development of an integrated transportation system that promotes efficiency, safety and economic competitiveness. It seeks opportunities to foster new partnerships with federal and municipal sectors and innovative delivery options that promote private sector investment in transportation based upon Made-in-Ontario Smart Growth principles. Together with SuperBuild, the program continues to identify opportunities for further partnerships to build new infrastructure and enhance the integration and efficiency of Ontario's transportation network. At the same time, the program continues to manage the province's public/private partnership with the 407ETR.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2702		**TRANSPORTATION POLICY AND PLANNING PROGRAM**		
OPERATING				
1	13,459,800	Policy and Planning[2]	15,488,100	13,807,735
2	76,760,400	Urban and Regional Transportation[3]	79,113,000	47,662,070
	90,220,200	Total Operating	94,601,100	61,469,805
	57,456,000	Less: Special Warrants	33,600,000	-
	32,764,200	**Amount to be Voted**	61,001,100	61,469,805
CAPITAL				
3	329,600,000	Urban and Regional Transportation[4]	294,330,000	-
	329,600,000	Total Capital	294,330,000	-
	180,000,000	Less: Special Warrants	-	-
	149,600,000	**Amount to be Voted**	294,330,000	-

- NOTES -

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MINISTRY OF TRANSPORTATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Policy and Planning (2702-1)	$
Salaries and wages	10,640,200
Employee benefits	878,500
Transportation and communication	402,300
Services	1,338,500
Supplies and equipment	201,300
	13,460,800
Less: Recoveries	1,000
	13,459,800

Transportation Policy	$	
Salaries and wages	4,331,400	
Employee benefits	339,300	
Transportation and communication	166,400	
Services	271,800	
Supplies and equipment	66,800	
	5,175,700	
Less: Recoveries from other ministries	1,000	
		5,174,700

Transportation Planning	$	
Salaries and wages	3,725,700	
Employee benefits	304,700	
Transportation and communication	143,100	
Services	455,500	
Supplies and equipment	85,100	
		4,714,100

Strategic Policy	$	
Salaries and wages	2,583,100	
Employee benefits	234,500	
Transportation and communication	92,800	
Services	611,200	
Supplies and equipment	49,400	
		3,571,000

Urban and Regional Transportation (2702-2)		
Transfer payments	$	
GO Transit Refinancing Obligations	39,811,100	
GO Transit Operating Subsidies	36,949,300	
		76,760,400
		76,760,400
Total Operating for Transportation Policy and Planning Program		90,220,200

CAPITAL

Urban and Regional Transportation (2702-3)		$
Transfer payments	$	
GO Transit - Base Capital	89,957,500	
Golden Horseshoe Transit Investment Partnership/Transit Investment Partnership	123,174,000	
Municipal Transit Renewal	80,000,000	
Federal Transit Contribution	36,468,500	
		329,600,000
		329,600,000

GO Transit - Base Capital	$	
Transfer payments		
GO Transit - Base Capital	89,957,500	
		89,957,500

Transit Investment Partnerships	$	
Transfer payments		
Golden Horseshoe Transit Investment Partnership/Transit Investment Partnership	123,174,000	
		123,174,000

Municipal Transit Renewal	$	
Transfer payments		
Municipal Transit Renewal	80,000,000	
		80,000,000

Federal Transit Contribution	$	
Transfer payments		
Federal Transit Contribution	36,468,500	
		36,468,500
Total Capital for Transportation Policy and Planning Program		329,600,000

MINISTRY OF TRANSPORTATION

ROAD USER SAFETY PROGRAM :

This program contributes to the improvement of road safety and mobility through the promotion and regulation of safe driving behaviour. The key objective is to reduce death and injury on our roads by developing, promoting and participating in road user safety programs. It also promotes the effectiveness and efficiency in the delivery of its programs.

To this end, the key safety responsibilities of the program are to: set safety standards, develop and evaluate policies, programs and regulations for road users, carriers and vehicles; inspect, monitor and enforce compliance with those standards; licence drivers and vehicles; and to work with a broad range of partners to educate road users about safe driving behaviours and road user safety policies, laws and programs.

The program is responsible for managing and improving customer service by setting standards and monitoring performance of service delivery, promoting government products through Electronic Service Delivery for Individuals and the private and not for profit sectors. The management of information on every driver, vehicle and commercial carrier in Ontario is an inherent responsibility. The program is also responsible for facilitating the delivery of core programs for other ministries (e.g., Drive Clean).

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2703		**ROAD USER SAFETY PROGRAM**		
OPERATING				
1	188,835,600	Road User Safety[4]	140,853,900	140,313,660
	188,835,600	Total Operating	140,853,900	140,313,660
	121,000,000	Less: Special Warrants	38,100,000	-
	67,835,600	**Amount to be Voted**	102,753,900	140,313,660

- NOTES -

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MINISTRY OF TRANSPORTATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Road User Safety (2703-1)		$
Salaries and wages		92,766,200
Employee benefits		11,325,700
Transportation and communication		8,189,600
Services		63,602,600
Supplies and equipment		15,706,300
Transfer payments	$	
Canada Safety Council	10,000	
Community Safety Grants	200,000	
Highway Safety Research Grants	142,600	
Ontario Safety League	30,000	
Traffic Injury Research Foundation	30,000	
Transport Canada Compendium	25,000	
		437,600
		192,028,000
Less: Recoveries		3,192,400
		188,835,600
Total Operating for Road User Safety Program		188,835,600

MINISTRY OF TRANSPORTATION

PROVINCIAL HIGHWAYS MANAGEMENT PROGRAM :

This program oversees the maintenance and operation of the provincial highway network, and invests strategically in infrastructure to ensure the system is safe, efficient and useable and supports Ontario's transportation needs.

The program manages activities to preserve and protect the public investment in infrastructure. These include pre-contract planning, engineering and detailed design, highway rehabilitation, new construction and construction administration.

The program also develops operational policies and guidelines, sets engineering and environmental standards, manages research and develops new technologies. In addition to the highway network, the program is responsible for remote airports and ferry services.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2704		**PROVINCIAL HIGHWAYS MANAGEMENT PROGRAM**		
OPERATING				
1	265,788,900	Operations and Maintenance[5]	266,037,700	274,201,366
	265,788,900	Total Operating	266,037,700	274,201,366
	147,213,000	Less: Special Warrants	69,900,000	-
	118,575,900	**Amount to be Voted**	196,137,700	274,201,366
CAPITAL				
2	101,064,500	Engineering and Construction[B]	810,598,400	710,267,113
S	545,900,000	Amortization, the *Financial Administration Act*	-	-
	646,964,500	Total Capital	810,598,400	710,267,113
	58,000,000	Less: Special Warrants	274,000,000	-
	545,900,000	Less: Statutory Appropriations	-	-
	43,064,500	**Amount to be Voted**	536,598,400	710,267,113
Assets				
3	824,500,000	Transportation Infrastructure Assets	-	-
	824,500,000	Total Assets	-	-
	470,000,000	Less: Special Warrants	-	-
	354,500,000	**Amount to be Voted**	-	-

- NOTES -

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MINISTRY OF TRANSPORTATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Operations and Maintenance (2704-1)		$
Salaries and wages		40,214,800
Employee benefits		12,191,600
Transportation and communication		5,411,200
Services		168,863,500
Supplies and equipment		35,969,500
Transfer payments	$	
Payments in lieu of municipal taxation	4,548,400	
Taxes on tenanted provincial properties	837,300	
Municipal Ferries	2,133,600	
		7,519,300
		270,169,900
Less: Recoveries		4,381,000
		265,788,900

Construction and Operations	$	
Salaries and wages	3,757,500	
Employee benefits	747,600	
Transportation and communication	214,600	
Services	928,200	
Supplies and equipment	500,100	
	6,148,000	
Less: Recoveries from other ministries	431,000	
		5,717,000

Highways Administration	$	
Salaries and wages	483,100	
Employee benefits	84,700	
Transportation and communication	132,300	
Services	2,325,300	
Supplies and equipment	69,300	
	3,094,700	
Less: Recoveries from other ministries	4,000	
		3,090,700

Highways Operations and Maintenance		$	$
Salaries and wages		34,089,300	
Employee benefits		11,029,300	
Transportation and communication		4,586,400	
Services		164,210,000	
Supplies and equipment		33,718,600	
Transfer payments	$		
Payments in lieu of municipal taxation	4,548,400		
Taxes on tenanted provincial properties	837,300		
Municipal Ferries	2,133,600		
		7,519,300	
		255,152,900	
Less: Recoveries from other ministries		3,846,000	
			251,306,900

Remote Aviation	$	
Salaries and wages	1,884,900	
Employee benefits	330,000	
Transportation and communication	477,900	
Services	1,400,000	
Supplies and equipment	1,681,500	
	5,774,300	
Less: Recoveries from other ministries	100,000	
		5,674,300
Total Operating for Provincial Highways Management Program		265,788,900

MINISTRY OF TRANSPORTATION

- NOTES -

PROVINCIAL HIGHWAYS MANAGEMENT PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

CAPITAL

Engineering and Construction (2704-2)		$
Salaries and wages		94,054,400
Employee benefits		14,982,100
Transportation and communication		8,119,000
Services		198,148,700
Supplies and equipment		22,991,900
Transfer payments	$	
Connecting Links	16,000,000	
Millennium Partnership		
- Provincial	12,563,000	
- COIP Fund	9,236,400	
Border Infrastructure Fund		
- Federal Contribution	5,000,000	
- Provincial	5,000,000	
Transition Fund	13,000,000	
First Nations	2,000,000	
		62,799,400
Other transactions		
- Capital Investments		753,110,500
		1,154,206,000
Less: Recoveries		1,053,141,500
		101,064,500

Transfer Payments		$	$
Transfer payments	$		
Connecting Links	16,000,000		
Millennium Partnership			
- Provincial	12,563,000		
- COIP Fund	9,236,400		
Border Infrastructure Fund			
- Federal Contribution	5,000,000		
- Provincial	5,000,000		
Transition Fund	13,000,000		
First Nations	2,000,000		
		62,799,400	
			62,799,400

MINISTRY OF TRANSPORTATION

- NOTES -

MINISTRY OF TRANSPORTATION

PROVINCIAL HIGHWAYS MANAGEMENT PROGRAM - Continued

STANDARD ACCOUNTS CLASSIFICATION

Highways Capital and Construction	$	$
Salaries and wages	93,946,900	
Employee benefits	14,964,600	
Transportation and communication	8,069,000	
Services	196,964,200	
Supplies and equipment	22,350,400	
Other transactions - Capital Investments	753,110,500	
	1,089,405,600	
Less: Recoveries from other ministries	228,640,500	
Less: Recoveries from Capital Assets	824,500,000	
		36,265,100
Remote Aviation	$	
Salaries and wages	107,500	
Employee benefits	17,500	
Transportation and communication	50,000	
Services	1,184,500	
Supplies and equipment	641,500	
	2,001,000	
Less: Recoveries from other ministries	1,000	
		2,000,000
Statutory Appropriations		
Other transactions		
Amortization, the *Financial Administration Act*		545,900,000
		545,900,000
Total Capital for Provincial Highways Management Program		646,964,500

Assets

Transportation Infrastructure Assets (2704-3)		$
Tangible capital assets		1,041,900,000
Less: Recoveries		217,400,000
		824,500,000
Highways Capital and Construction	$	
Tangible capital assets	957,256,000	
Less: Recoveries	217,398,000	
		739,858,000
Federal Highway Contribution	$	
Tangible capital assets	61,543,000	
Less: Recoveries	1,000	
		61,542,000
Provincial Highways - Municipal Contribution	$	
Tangible capital assets	23,101,000	
Less: Recoveries	1,000	
		23,100,000
Total Assets for Provincial Highways Management Program		824,500,000

MINISTRY OF TRANSPORTATION

TRANSPORTATION INFORMATION AND INFORMATION TECHNOLOGY CLUSTER PROGRAM :

The Transportation Information and Information Technology Cluster (I&IT) provides leadership in the use and deployment of information technology for the Ministry of Transportation (MTO), and enables the delivery of the ministry's core businesses through effective management of the ministry's information and information technology resources. The cluster focuses on planning MTO's I&IT investments and delivering quality service to clients while continually measuring and improving its performance. To enhance program delivery, enable new business, and ensure improved customer service through e-Government, the cluster continues to modernize the ministry's systems and platforms. MTO's information and information systems benefit internal MTO clients as well as external stakeholders such as other ministries and private sector partners (delivered through MTO's core businesses). As such, I&IT manages the ministry's information and information systems as major business assets.

VOTE and item	Accrual 2003-04 Estimates	PROGRAM AND ACTIVITIES	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$		$	$
2705		**TRANSPORTATION INFORMATION AND INFORMATION TECHNOLOGY CLUSTER PROGRAM**		
OPERATING				
1	63,509,100	Information and Information Technology[6]	59,293,300	38,081,707
	63,509,100	Total Operating	59,293,300	38,081,707
	38,106,000	Less: Special Warrants	16,000,000	-
	25,403,100	**Amount to be Voted**	43,293,300	38,081,707

- NOTES -

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MINISTRY OF TRANSPORTATION

STANDARD ACCOUNTS CLASSIFICATION

OPERATING

Information and Information Technology (2705-1)	$
Salaries and wages	13,999,400
Employee benefits	1,478,400
Transportation and communication	1,598,400
Services	38,740,200
Supplies and equipment	7,693,700
	63,510,100
Less: Recoveries	1,000
	63,509,100
Total Operating for Transportation Information and Information Technology Cluster Program	63,509,100

SUMMARY TABLES

TABLE 1A - GENERAL

for the Fiscal Year

Ministries	OPERATING					
	To Be Voted	Special Warrants	Statutory	Total Estimates	Consolidation and Other Adjustments	Total Including Adjustments
	$	$	$	$	$	$
Agriculture and Food	126,870,500	278,131,000	49,246	405,050,746	217,270,000	622,320,746
Attorney General	318,647,600	646,138,000	4,850,246	969,635,846	54,365,000	1,024,000,846
Cabinet Office	3,800,500	12,022,300	-	15,822,800	-	15,822,800
Citizenship	22,170,600	53,513,600	48,246	75,732,446	-	75,732,446
Community, Family and Children's Services	3,763,444,700	4,502,522,800	15,248,246	8,281,215,746	-	8,281,215,746
Consumer and Business Services	97,190,600	81,651,000	65,246	178,906,846	(24,000)	178,882,846
Culture	33,309,300	198,119,200	-	231,428,500	38,050,000	269,478,500
Education	4,727,024,900	4,994,058,900	306,048,246	10,027,132,046	(5,360,700)	10,021,771,346
Energy	14,945,100	20,000,000	48,246	34,993,346	92,200,000	127,193,346
Enterprise, Opportunity and Innovation	175,150,000	133,300,000	65,612	308,515,612	-	308,515,612
Environment	121,763,600	144,000,000	57,446	265,821,046	-	265,821,046
Finance	847,503,900	988,800,000	8,766,240,835	10,602,544,735	63,358,000	10,665,902,735
Francophone Affairs, Office of	2,530,500	1,000,000	-	3,530,500	-	3,530,500
Health and Long-Term Care	10,988,249,800	16,613,757,500	1,129,103	27,603,136,403	(7,900,000)	27,595,236,403
Intergovernmental Affairs	1,702,000	2,900,000	12,189	4,614,189	-	4,614,189
Labour	35,570,900	84,015,900	48,246	119,635,046	-	119,635,046
Lieutenant Governor, Office of the	499,400	499,400	-	998,800	-	998,800
Management Board Secretariat	502,959,700	874,222,800	709,612	1,377,892,112	(62,286,000)	1,315,606,112
Municipal Affairs and Housing	201,359,900	600,958,000	81,978	802,399,878	(114,400,000)	687,999,878
Native Affairs Secretariat, Ontario	7,820,800	7,000,000	-	14,820,800	-	14,820,800
Natural Resources	164,380,700	191,800,000	48,246	356,228,946	94,257,400	450,486,346
Northern Development and Mines	25,684,300	52,000,000	48,246	77,732,546	(300,000)	77,432,546
Premier, Office of the	669,100	2,311,000	79,784	3,059,884	-	3,059,884
Public Safety and Security	606,510,400	995,000,000	51,246	1,601,561,646	(216,000)	1,601,345,646
Tourism and Recreation	24,848,200	65,863,500	48,246	90,759,946	56,556,000	147,315,946
Training, Colleges and Universities	1,681,396,100	2,220,323,700	66,203,746	3,967,923,546	26,000,000	3,993,923,546
Transportation	261,356,100	394,227,000	48,246	655,631,346	140,802,000	796,433,346
TOTAL	24,757,359,200	34,158,135,600	9,161,230,503	68,076,725,303	592,371,700	68,669,097,003

Note :

The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

OPERATING SUMMARY

Ending March 31, 2004

Assets				Ministries
To Be Voted	Special Warrants	Statutory	Total Estimates	
$	$	$	$	
5,003,500	-	11,800,000	16,803,500	Agriculture and Food
1,000	5,295,000	-	5,296,000	Attorney General
-	-	-	-	Cabinet Office
-	-	-	-	Citizenship
7,915,000	7,915,000	-	15,830,000	Community, Family and Children's Services
-	-	-	-	Consumer and Business Services
-	-	-	-	Culture
1,000	624,000	-	625,000	Education
-	-	-	-	Energy
6,652,100	6,700,000	-	13,352,100	Enterprise, Opportunity and Innovation
-	-	-	-	Environment
3,701,000	-	1,000,000,000	1,003,701,000	Finance
-	-	-	-	Francophone Affairs, Office of
44,060,200	61,684,100	-	105,744,300	Health and Long-Term Care
-	-	-	-	Intergovernmental Affairs
-	-	-	-	Labour
-	-	-	-	Lieutenant Governor, Office of the
-	-	-	-	Management Board Secretariat
279,100	837,000	500,000	1,616,100	Municipal Affairs and Housing
-	-	-	-	Native Affairs Secretariat, Ontario
-	-	-	-	Natural Resources
-	-	-	-	Northern Development and Mines
-	-	-	-	Premier, Office of the
-	-	-	-	Public Safety and Security
-	-	-	-	Tourism and Recreation
90,500,000	174,075,500	-	264,575,500	Training, Colleges and Universities
-	-	-	-	Transportation
158,112,900	257,130,600	1,012,300,000	1,427,543,500	

TABLE 1B - COMPARATIVE STATEMENT OF

Ministries	OPERATING		
	Accrual 2003-04 Estimates	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$	$	$
Agriculture and Food	405,050,746	303,337,240	287,963,255
Attorney General	969,635,846	944,813,640	963,213,852
Cabinet Office	15,822,800	17,252,000	15,511,319
Citizenship	75,732,446	70,881,540	70,271,203
Community, Family and Children's Services	8,281,215,746	8,051,925,340	7,772,739,988
Consumer and Business Services	178,906,846	174,278,240	174,301,343
Culture	231,428,500	240,756,700	241,476,747
Education	10,027,132,046	9,417,260,640	9,033,806,451
Energy	34,993,346	33,596,634	33,358,918
Enterprise, Opportunity and Innovation	308,515,612	264,291,129	229,072,653
Environment	265,821,046	239,853,040	217,753,056
Finance	10,602,544,735	10,855,757,074	10,388,394,843
Francophone Affairs, Office of	3,530,500	3,036,800	4,684,013
Health and Long-Term Care	27,603,136,403	26,261,956,946	24,284,375,242
Intergovernmental Affairs	4,614,189	4,563,906	4,315,112
Labour	119,635,046	118,787,140	114,422,734
Lieutenant Governor, Office of the	998,800	993,300	867,761
Management Board Secretariat	1,377,892,112	2,056,752,129	564,377,614
Municipal Affairs and Housing	802,399,878	869,340,418	1,249,798,937
Native Affairs Secretariat, Ontario	14,820,800	15,424,600	13,504,659
Natural Resources	356,228,946	333,449,540	358,366,618
Northern Development and Mines	77,732,546	78,219,340	81,048,746
Premier, Office of the	3,059,884	3,102,560	2,952,239
Public Safety and Security	1,601,561,646	1,582,446,740	1,631,578,168
Tourism and Recreation	90,759,946	88,868,740	102,414,328
Training, Colleges and Universities	3,967,923,546	3,540,571,540	3,278,420,213
Transportation	655,631,346	607,210,740	558,860,711
TOTAL	68,076,725,303	66,178,727,656	61,677,850,723

Note :

1. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

2. Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful.

MINISTRY OPERATING TOTALS (See Note 2 below.)

Assets			Ministries
Accrual 2003-04 Estimates	Cash 2002-03 Estimates	Cash 2001-02 Actual	
$	$	$	
16,803,500	12,000,000	4,916,600	Agriculture and Food
5,296,000	-	-	Attorney General
-	-	-	Cabinet Office
-	-	-	Citizenship
15,830,000	-	-	Community, Family and Children's Services
-	-	-	Consumer and Business Services
-	-	-	Culture
625,000	-	6,530,016	Education
-	-	-	Energy
13,352,100	-	-	Enterprise, Opportunity and Innovation
-	-	-	Environment
1,003,701,000	-	-	Finance
-	-	-	Francophone Affairs, Office of
105,744,300	-	-	Health and Long-Term Care
-	-	-	Intergovernmental Affairs
-	-	-	Labour
-	-	-	Lieutenant Governor, Office of the
-	-	-	Management Board Secretariat
1,616,100	3,377,500	49,100	Municipal Affairs and Housing
-	-	-	Native Affairs Secretariat, Ontario
-	-	-	Natural Resources
-	-	-	Northern Development and Mines
-	-	-	Premier, Office of the
-	-	-	Public Safety and Security
-	-	-	Tourism and Recreation
264,575,500	4,200,000	2,014,700	Training, Colleges and Universities
-	-	-	Transportation
1,427,543,500	19,577,500	13,510,416	

TABLE 1C - OPERATING ESTIMATES

Ministries	Salaries and Wages	Employee Benefits	Transportation and Communication	Services	Supplies and Equipment
	$	$	$	$	$
Agriculture and Food	50,090,846	6,694,000	7,135,000	41,992,800	3,774,600
Attorney General	437,592,246	65,023,300	20,211,500	193,796,000	17,388,000
Cabinet Office	10,255,900	1,295,400	259,000	3,721,500	291,000
Citizenship	32,260,546	3,668,200	2,704,200	14,815,500	1,561,600
Community, Family and Children's Services	342,507,246	46,623,300	34,793,900	89,863,100	34,499,400
Consumer and Business Services	90,027,346	13,698,600	8,317,500	72,768,400	6,871,500
Culture	4,274,700	451,600	199,600	649,800	99,500
Education	84,097,046	12,081,600	13,434,000	79,962,900	12,587,200
Energy	15,023,046	1,888,100	1,374,800	16,238,700	910,500
Enterprise, Opportunity and Innovation	31,001,412	4,029,100	8,200,200	56,329,300	3,474,600
Environment	118,095,946	13,122,600	9,909,000	99,724,500	13,904,300
Finance	264,827,935	33,913,600	20,283,200	165,518,500	18,975,300
Francophone Affairs, Office of	1,361,600	177,400	235,000	1,731,500	25,000
Health and Long-Term Care	393,457,803	63,877,400	31,075,600	238,971,200	97,130,600
Intergovernmental Affairs	2,679,189	286,400	269,400	1,076,300	177,300
Labour	91,519,446	10,492,400	8,113,100	47,238,700	3,116,100
Lieutenant Governor, Office of the	569,800	9,200	32,100	229,400	37,500
Management Board Secretariat	229,771,212	716,293,100	71,901,300	265,104,000	26,571,200
Municipal Affairs and Housing	60,587,378	8,190,300	5,441,900	85,755,100	2,374,400
Native Affairs Secretariat, Ontario	4,243,400	442,900	402,600	3,138,000	100,000
Natural Resources	232,607,946	26,235,000	27,135,700	138,005,100	38,249,700
Northern Development and Mines	27,556,946	3,227,600	4,549,600	19,480,900	2,585,800
Premier, Office of the	2,450,384	250,200	112,400	226,800	20,100
Public Safety and Security	924,927,246	118,779,500	56,970,200	279,505,200	122,572,200
Tourism and Recreation	14,327,446	1,497,800	1,571,100	10,643,300	1,343,300
Training, Colleges and Universities	34,532,946	4,865,100	7,435,400	30,747,800	2,007,700
Transportation	170,485,846	28,251,900	16,412,100	304,158,800	60,278,100
TOTAL	3,671,132,803	1,185,365,600	358,479,400	2,261,393,100	470,926,500

Note :

1. Statutory amounts have been allocated to the appropriate Standard Accounts (See Note, page vi).

2. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2002-03 Estimates.

FOR 2003-04 (Expense Accounts)

Transfer Payments	Other Transactions	Less: Recoveries from other Activities, Ministries	Total	Ministries
$	$	$	$	
294,568,200	1,521,000	725,700	405,050,746	Agriculture and Food
300,054,800	4,802,000	69,232,000	969,635,846	Attorney General
-	-	-	15,822,800	Cabinet Office
20,724,400	-	2,000	75,732,446	Citizenship
7,717,728,800	15,200,000	-	8,281,215,746	Community, Family and Children's Services
-	17,000	12,793,500	178,906,846	Consumer and Business Services
225,754,300	-	1,000	231,428,500	Culture
9,834,369,400	-	9,400,100	10,027,132,046	Education
-	-	441,800	34,993,346	Energy
206,033,300	798,700	1,351,000	308,515,612	Enterprise, Opportunity and Innovation
12,301,000	9,200	1,245,500	265,821,046	Environment
1,351,864,900	8,789,181,400	42,020,100	10,602,544,735	Finance
-	-	-	3,530,500	Francophone Affairs, Office of
26,780,550,100	1,044,800	2,971,100	27,603,136,403	Health and Long-Term Care
125,600	-	-	4,614,189	Intergovernmental Affairs
268,000	-	41,112,700	119,635,046	Labour
-	120,800	-	998,800	Lieutenant Governor, Office of the
146,700	773,871,500	705,766,900	1,377,892,112	Management Board Secretariat
724,113,700	1,000	84,063,900	802,399,878	Municipal Affairs and Housing
6,493,900	-	-	14,820,800	Native Affairs Secretariat, Ontario
22,226,000	-	128,230,500	356,228,946	Natural Resources
29,812,600	-	9,480,900	77,732,546	Northern Development and Mines
-	-	-	3,059,884	Premier, Office of the
113,397,200	3,000	14,592,900	1,601,561,646	Public Safety and Security
61,128,000	250,000	1,000	90,759,946	Tourism and Recreation
3,822,379,100	66,155,500	200,000	3,967,923,546	Training, Colleges and Universities
84,717,300	-	8,672,700	655,631,346	Transportation
51,608,757,300	9,652,975,900	1,132,305,300	68,076,725,303	

TABLE 1D - OPERATING ESTIMATES FOR 2003-04 (Asset Accounts)

Ministries	Deposits and Prepaid Expenses	Advances and Recoverable Amounts	Loans and Investments	Less: Recoveries from Other Activities, Ministries	Total
	$	$	$	$	$
Agriculture and Food	4,803,500	-	12,000,000	-	16,803,500
Attorney General	5,296,000	-	-	-	5,296,000
Cabinet Office	-	-	-	-	-
Citizenship	-	-	-	-	-
Community, Family and Children's Services	-	15,830,000	-	-	15,830,000
Consumer and Business Services	-	-	-	-	-
Culture	-	-	-	-	-
Education	625,000	-	-	-	625,000
Energy	-	-	-	-	-
Enterprise, Opportunity and Innovation	-	13,352,100	-	-	13,352,100
Environment	-	-	-	-	-
Finance	1,901,000	1,800,000	1,000,000,000	-	1,003,701,000
Francophone Affairs, Office of	-	-	-	-	-
Health and Long-Term Care	-	105,744,300	-	-	105,744,300
Intergovernmental Affairs	-	-	-	-	-
Labour	-	-	-	-	-
Lieutenant Governor, Office of the	-	-	-	-	-
Management Board Secretariat	-	-	-	-	-
Municipal Affairs and Housing	-	-	1,616,100	-	1,616,100
Native Affairs Secretariat, Ontario	-	-	-	-	-
Natural Resources	-	-	-	-	-
Northern Development and Mines	-	-	-	-	-
Premier, Office of the	-	-	-	-	-
Public Safety and Security	-	-	-	-	-
Tourism and Recreation	-	-	-	-	-
Training, Colleges and Universities	174,075,500	86,100,000	4,400,000	-	264,575,500
Transportation	-	-	-	-	-
TOTAL	186,701,000	222,826,400	1,018,016,100	-	1,427,543,500

Note :

1. Statutory amounts have been allocated to the appropriate Standard Accounts (See Note, page vi).

2. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

TABLE 2A - GENERAL

for the Fiscal Year

Ministries	CAPITAL					
	To Be Voted	Special Warrants	Statutory	Total Estimates	Consolidation and Other Adjustments	Total Including Adjustments
	$	$	$	$	$	$
Agriculture and Food	1,000	234,000	-	235,000	600,000	835,000
Attorney General	4,500,000	17,500,000	-	22,000,000	12,857,000	34,857,000
Cabinet Office	-	-	-	-	-	-
Citizenship	-	-	-	-	-	-
Community, Family and Children's Services	9,800,000	3,200,000	-	13,000,000	-	13,000,000
Consumer and Business Services	383,200	471,300	-	854,500	-	854,500
Culture	26,000,000	59,000,000	-	85,000,000	20,700,000	105,700,000
Education	13,085,000	3,000,000	-	16,085,000	-	16,085,000
Energy	-	-	-	-	30,300,000	30,300,000
Enterprise, Opportunity and Innovation	22,758,500	22,800,000	-	45,558,500	-	45,558,500
Environment	7,650,000	7,000,000	-	14,650,000	-	14,650,000
Finance	67,558,000	185,800,000	2,000,000	255,358,000	2,800,000	258,158,000
Francophone Affairs, Office of	-	-	-	-	-	-
Health and Long-Term Care	301,550,500	209,641,900	-	511,192,400	(6,900,000)	504,292,400
Intergovernmental Affairs	-	-	-	-	-	-
Labour	-	-	-	-	-	-
Lieutenant Governor, Office of the	-	-	-	-	-	-
Management Board Secretariat	3,315,900	11,842,800	-	15,158,700	-	15,158,700
Municipal Affairs and Housing	70,479,000	233,511,000	-	303,990,000	-	303,990,000
Native Affairs Secretariat, Ontario	2,140,000	1,200,000	-	3,340,000	-	3,340,000
Natural Resources	41,184,000	50,000,000	-	91,184,000	-	91,184,000
Northern Development and Mines	128,928,600	178,000,000	-	306,928,600	40,000,000	346,928,600
Premier, Office of the	-	-	-	-	-	-
Public Safety and Security	14,667,100	38,000,000	-	52,667,100	-	52,667,100
Tourism and Recreation	4,200,000	42,440,200	-	46,640,200	3,435,000	50,075,200
Training, Colleges and Universities	34,013,800	63,041,200	-	97,055,000	1,465,000	98,520,000
Transportation	192,664,500	238,000,000	545,900,000	976,564,500	29,082,000	1,005,646,500
TOTAL	944,879,100	1,364,682,400	547,900,000	2,857,461,500	134,339,000	2,991,800,500

Note :

The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

CAPITAL SUMMARY

Ending March 31, 2004

Assets				Ministries
To Be Voted	Special Warrants	Statutory	Total Estimates	
$	$	$	$	
-	-	-	-	Agriculture and Food
-	-	-	-	Attorney General
-	-	-	-	Cabinet Office
-	-	-	-	Citizenship
-	-	-	-	Community, Family and Children's Services
-	-	-	-	Consumer and Business Services
-	-	-	-	Culture
-	-	-	-	Education
-	-	-	-	Energy
-	-	-	-	Enterprise, Opportunity and Innovation
-	-	-	-	Environment
-	-	-	-	Finance
-	-	-	-	Francophone Affairs, Office of
-	-	-	-	Health and Long-Term Care
-	-	-	-	Intergovernmental Affairs
-	-	-	-	Labour
-	-	-	-	Lieutenant Governor, Office of the
-	-	-	-	Management Board Secretariat
-	-	-	-	Municipal Affairs and Housing
-	-	-	-	Native Affairs Secretariat, Ontario
-	-	-	-	Natural Resources
-	-	-	-	Northern Development and Mines
-	-	-	-	Premier, Office of the
-	-	-	-	Public Safety and Security
-	-	-	-	Tourism and Recreation
-	-	-	-	Training, Colleges and Universities
354,500,000	470,000,000	-	824,500,000	Transportation
354,500,000	470,000,000	-	824,500,000	

TABLE 2B - COMPARATIVE STATEMENT OF

Ministries	CAPITAL		
	Accrual 2003-04 Estimates	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$	$	$
Agriculture and Food	235,000	-	-
Attorney General	22,000,000	41,861,000	40,410,831
Cabinet Office	-	-	-
Citizenship	-	-	-
Community, Family and Children's Services	13,000,000	27,084,900	31,557,051
Consumer and Business Services	854,500	509,600	-
Culture	85,000,000	8,003,000	8,150,400
Education	16,085,000	9,706,000	17,145,959
Energy	-	-	-
Enterprise, Opportunity and Innovation	45,558,500	40,184,000	18,625,953
Environment	14,650,000	17,049,900	20,028,926
Finance	255,358,000	230,800,000	8,707,096
Francophone Affairs, Office of	-	-	-
Health and Long-Term Care	511,192,400	342,272,400	187,848,274
Intergovernmental Affairs	-	-	-
Labour	-	-	-
Lieutenant Governor, Office of the	-	-	-
Management Board Secretariat	15,158,700	49,014,000	33,162,830
Municipal Affairs and Housing	303,990,000	200,581,700	56,683,709
Native Affairs Secretariat, Ontario	3,340,000	5,740,000	2,750,307
Natural Resources	91,184,000	79,855,300	70,198,284
Northern Development and Mines	306,928,600	363,279,600	385,901,382
Premier, Office of the	-	-	-
Public Safety and Security	52,667,100	92,210,600	86,301,334
Tourism and Recreation	46,640,200	120,000,000	5,495,829
Training, Colleges and Universities	97,055,000	64,000,000	45,694,979
Transportation	976,564,500	1,104,928,400	710,267,113
TOTAL	2,857,461,500	2,797,080,400	1,728,930,257

Note :

1. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

2. Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful.

MINISTRY CAPITAL TOTALS (See Note 2 below.)

Assets			Ministries
Accrual 2003-04 Estimates	Cash 2002-03 Estimates	Cash 2001-02 Actual	
$	$	$	
-	-	-	Agriculture and Food
-	-	-	Attorney General
-	-	-	Cabinet Office
-	-	-	Citizenship
-	-	-	Community, Family and Children's Services
-	-	-	Consumer and Business Services
-	-	-	Culture
-	-	-	Education
-	-	-	Energy
-	-	-	Enterprise, Opportunity and Innovation
-	-	-	Environment
-	-	-	Finance
-	-	-	Francophone Affairs, Office of
-	-	-	Health and Long-Term Care
-	-	-	Intergovernmental Affairs
-	-	-	Labour
-	-	-	Lieutenant Governor, Office of the
-	-	-	Management Board Secretariat
-	-	-	Municipal Affairs and Housing
-	-	-	Native Affairs Secretariat, Ontario
-	-	-	Natural Resources
-	-	-	Northern Development and Mines
-	-	-	Premier, Office of the
-	-	-	Public Safety and Security
-	-	-	Tourism and Recreation
-	-	-	Training, Colleges and Universities
824,500,000	-	-	Transportation
824,500,000	-	-	

TABLE 2C - CAPITAL ESTIMATES

Ministries	Salaries and Wages	Employee Benefits	Transportation and Communication	Services	Supplies and Equipment
	$	$	$	$	$
Agriculture and Food	-	-	-	235,000	-
Attorney General	-	-	-	-	-
Cabinet Office	-	-	-	-	-
Citizenship	-	-	-	-	-
Community, Family and Children's Services	-	-	-	-	-
Consumer and Business Services	-	-	-	854,500	-
Culture	-	-	-	-	-
Education	-	-	-	-	-
Energy	-	-	-	-	-
Enterprise, Opportunity and Innovation	-	-	-	-	-
Environment	-	-	-	379,300	-
Finance	-	-	-	1,000,000	-
Francophone Affairs, Office of	-	-	-	-	-
Health and Long-Term Care	-	-	-	-	-
Intergovernmental Affairs	-	-	-	-	-
Labour	-	-	-	-	-
Lieutenant Governor, Office of the	-	-	-	-	-
Management Board Secretariat	-	-	-	15,158,700	-
Municipal Affairs and Housing	-	-	-	-	1,800,000
Native Affairs Secretariat, Ontario	-	-	-	-	-
Natural Resources	-	-	3,479,900	34,365,800	29,914,000
Northern Development and Mines	-	-	50,000	21,615,500	75,000
Premier, Office of the	-	-	-	-	-
Public Safety and Security	-	-	-	12,685,000	100,000
Tourism and Recreation	-	-	-	200,000	130,000
Training, Colleges and Universities	-	-	-	-	-
Transportation	94,054,400	14,982,100	8,119,000	198,148,700	22,991,900
TOTAL	94,054,400	14,982,100	11,648,900	284,642,500	55,010,900

Note :

1. Statutory amounts have been allocated to the appropriate Standard Accounts (See Note, page vi).

2. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2002-03 Estimates.

FOR 2003-04 (Expense Accounts)

Transfer Payments	Other Transactions	Less: Recoveries from other Activities,Ministries	Total	Ministries
$	$	$	$	
-	-	-	235,000	Agriculture and Food
-	22,000,000	-	22,000,000	Attorney General
-	-	-	-	Cabinet Office
-	-	-	-	Citizenship
13,000,000	-	-	13,000,000	Community, Family and Children's Services
-	-	-	854,500	Consumer and Business Services
85,000,000	-	-	85,000,000	Culture
10,000,000	6,085,000	-	16,085,000	Education
-	-	-	-	Energy
45,558,500	-	-	45,558,500	Enterprise, Opportunity and Innovation
11,625,000	2,645,700	-	14,650,000	Environment
52,358,000	202,000,000	-	255,358,000	Finance
-	-	-	-	Francophone Affairs, Office of
499,066,700	12,125,700	-	511,192,400	Health and Long-Term Care
-	-	-	-	Intergovernmental Affairs
-	-	-	-	Labour
-	-	-	-	Lieutenant Governor, Office of the
-	-	-	15,158,700	Management Board Secretariat
302,190,000	-	-	303,990,000	Municipal Affairs and Housing
3,340,000	-	-	3,340,000	Native Affairs Secretariat, Ontario
5,000,000	21,387,300	2,963,000	91,184,000	Natural Resources
64,962,100	220,226,000	-	306,928,600	Northern Development and Mines
-	-	-	-	Premier, Office of the
-	39,882,100	-	52,667,100	Public Safety and Security
46,310,200	-	-	46,640,200	Tourism and Recreation
97,055,000	-	-	97,055,000	Training, Colleges and Universities
392,399,400	1,299,010,500	1,053,141,500	976,564,500	Transportation
1,627,864,900	1,825,362,300	1,056,104,500	2,857,461,500	

TABLE 2D - CAPITAL ESTIMATES FOR 2003-04 (Asset Accounts)

Ministries	Deposits and Prepaid Expenses	Advances and Recoverable Amounts	Loans and Investments	Tangible Capital Assets	Less: Recoveries from Other Activities, Ministries	Total
	$	$	$	$	$	$
Agriculture and Food	-	-	-	-	-	-
Attorney General	-	-	-	-	-	-
Cabinet Office	-	-	-	-	-	-
Citizenship	-	-	-	-	-	-
Community, Family and Children's Services	-	-	-	-	-	-
Consumer and Business Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Education	-	-	-	-	-	-
Energy	-	-	-	-	-	-
Enterprise, Opportunity and Innovation	-	-	-	-	-	-
Environment	-	-	-	-	-	-
Finance	-	-	-	-	-	-
Francophone Affairs, Office of	-	-	-	-	-	-
Health and Long-Term Care	-	-	-	-	-	-
Intergovernmental Affairs	-	-	-	-	-	-
Labour	-	-	-	-	-	-
Lieutenant Governor, Office of the	-	-	-	-	-	-
Management Board Secretariat	-	-	-	-	-	-
Municipal Affairs and Housing	-	-	-	-	-	-
Native Affairs Secretariat, Ontario	-	-	-	-	-	-
Natural Resources	-	-	-	-	-	-
Northern Development and Mines	-	-	-	-	-	-
Premier, Office of the	-	-	-	-	-	-
Public Safety and Security	-	-	-	-	-	-
Tourism and Recreation	-	-	-	-	-	-
Training, Colleges and Universities	-	-	-	-	-	-
Transportation	-	-	-	1,041,900,000	217,400,000	824,500,000
TOTAL	-	-	-	1,041,900,000	217,400,000	824,500,000

Note :

1. Statutory amounts have been allocated to the appropriate Standard Accounts (See Note, page vi).

2. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

TABLE 3A -

for the Fiscal Year

Ministries	OPERATING AND CAPITAL					
	To Be Voted	Special Warrants	Statutory	Total Estimates	Consolidation and Other Adjustments	Total Including Adjustments
	$	$	$	$	$	$
Agriculture and Food	126,871,500	278,365,000	49,246	405,285,746	217,870,000	623,155,746
Attorney General	323,147,600	663,638,000	4,850,246	991,635,846	67,222,000	1,058,857,846
Cabinet Office	3,800,500	12,022,300	-	15,822,800	-	15,822,800
Citizenship	22,170,600	53,513,600	48,246	75,732,446	-	75,732,446
Community, Family and Children's Services	3,773,244,700	4,505,722,800	15,248,246	8,294,215,746	-	8,294,215,746
Consumer and Business Services	97,573,800	82,122,300	65,246	179,761,346	(24,000)	179,737,346
Culture	59,309,300	257,119,200	-	316,428,500	58,750,000	375,178,500
Education	4,740,109,900	4,997,058,900	306,048,246	10,043,217,046	(5,360,700)	10,037,856,346
Energy	14,945,100	20,000,000	48,246	34,993,346	122,500,000	157,493,346
Enterprise, Opportunity and Innovation	197,908,500	156,100,000	65,612	354,074,112	-	354,074,112
Environment	129,413,600	151,000,000	57,446	280,471,046	-	280,471,046
Finance	915,061,900	1,174,600,000	8,768,240,835	10,857,902,735	66,158,000	10,924,060,735
Francophone Affairs, Office of	2,530,500	1,000,000	-	3,530,500	-	3,530,500
Health and Long-Term Care	11,289,800,300	16,823,399,400	1,129,103	28,114,328,803	(14,800,000)	28,099,528,803
Intergovernmental Affairs	1,702,000	2,900,000	12,189	4,614,189	-	4,614,189
Labour	35,570,900	84,015,900	48,246	119,635,046	-	119,635,046
Lieutenant Governor, Office of the	499,400	499,400	-	998,800	-	998,800
Management Board Secretariat	506,275,600	886,065,600	709,612	1,393,050,812	(62,286,000)	1,330,764,812
Municipal Affairs and Housing	271,838,900	834,469,000	81,978	1,106,389,878	(114,400,000)	991,989,878
Native Affairs Secretariat, Ontario	9,960,800	8,200,000	-	18,160,800	-	18,160,800
Natural Resources	205,564,700	241,800,000	48,246	447,412,946	94,257,400	541,670,346
Northern Development and Mines	154,612,900	230,000,000	48,246	384,661,146	39,700,000	424,361,146
Premier, Office of the	669,100	2,311,000	79,784	3,059,884	-	3,059,884
Public Safety and Security	621,177,500	1,033,000,000	51,246	1,654,228,746	(216,000)	1,654,012,746
Tourism and Recreation	29,048,200	108,303,700	48,246	137,400,146	59,991,000	197,391,146
Training, Colleges and Universities	1,715,409,900	2,283,364,900	66,203,746	4,064,978,546	27,465,000	4,092,443,546
Transportation	454,020,600	632,227,000	545,948,246	1,632,195,846	169,884,000	1,802,079,846
TOTAL	25,702,238,300	35,522,818,000	9,709,130,503	70,934,186,803	726,710,700	71,660,897,503

Note :

The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

GENERAL SUMMARY

Ending March 31, 2004

Assets				Ministries
To Be Voted	Special Warrants	Statutory	Total Estimates	
$	$	$	$	
5,003,500	-	11,800,000	16,803,500	Agriculture and Food
1,000	5,295,000	-	5,296,000	Attorney General
-	-	-	-	Cabinet Office
-	-	-	-	Citizenship
7,915,000	7,915,000	-	15,830,000	Community, Family and Children's Services
-	-	-	-	Consumer and Business Services
-	-	-	-	Culture
1,000	624,000	-	625,000	Education
-	-	-	-	Energy
6,652,100	6,700,000	-	13,352,100	Enterprise, Opportunity and Innovation
-	-	-	-	Environment
3,701,000	-	1,000,000,000	1,003,701,000	Finance
-	-	-	-	Francophone Affairs, Office of
44,060,200	61,684,100	-	105,744,300	Health and Long-Term Care
-	-	-	-	Intergovernmental Affairs
-	-	-	-	Labour
-	-	-	-	Lieutenant Governor, Office of the
-	-	-	-	Management Board Secretariat
279,100	837,000	500,000	1,616,100	Municipal Affairs and Housing
-	-	-	-	Native Affairs Secretariat, Ontario
-	-	-	-	Natural Resources
-	-	-	-	Northern Development and Mines
-	-	-	-	Premier, Office of the
-	-	-	-	Public Safety and Security
-	-	-	-	Tourism and Recreation
90,500,000	174,075,500	-	264,575,500	Training, Colleges and Universities
354,500,000	470,000,000	-	824,500,000	Transportation
512,612,900	727,130,600	1,012,300,000	2,252,043,500	

TABLE 3B - COMPARATIVE STATEMENT

Ministries	OPERATING AND CAPITAL		
	Accrual 2003-04 Estimates	Cash 2002-03 Estimates	Cash 2001-02 Actual
	$	$	$
Agriculture and Food	405,285,746	303,337,240	287,963,255
Attorney General	991,635,846	986,674,640	1,003,624,683
Cabinet Office	15,822,800	17,252,000	15,511,319
Citizenship	75,732,446	70,881,540	70,271,203
Community, Family and Children's Services	8,294,215,746	8,079,010,240	7,804,297,039
Consumer and Business Services	179,761,346	174,787,840	174,301,343
Culture	316,428,500	248,759,700	249,627,147
Education	10,043,217,046	9,426,966,640	9,050,952,410
Energy	34,993,346	33,596,634	33,358,918
Enterprise, Opportunity and Innovation	354,074,112	304,475,129	247,698,606
Environment	280,471,046	256,902,940	237,781,982
Finance	10,857,902,735	11,086,557,074	10,397,101,939
Francophone Affairs, Office of	3,530,500	3,036,800	4,684,013
Health and Long-Term Care	28,114,328,803	26,604,229,346	24,472,223,516
Intergovernmental Affairs	4,614,189	4,563,906	4,315,112
Labour	119,635,046	118,787,140	114,422,734
Lieutenant Governor, Office of the	998,800	993,300	867,761
Management Board Secretariat	1,393,050,812	2,105,766,129	597,540,444
Municipal Affairs and Housing	1,106,389,878	1,069,922,118	1,306,482,646
Native Affairs Secretariat, Ontario	18,160,800	21,164,600	16,254,966
Natural Resources	447,412,946	413,304,840	428,564,902
Northern Development and Mines	384,661,146	441,498,940	466,950,128
Premier, Office of the	3,059,884	3,102,560	2,952,239
Public Safety and Security	1,654,228,746	1,674,657,340	1,717,879,502
Tourism and Recreation	137,400,146	208,868,740	107,910,157
Training, Colleges and Universities	4,064,978,546	3,604,571,540	3,324,115,192
Transportation	1,632,195,846	1,712,139,140	1,269,127,824
TOTAL	70,934,186,803	68,975,808,056	63,406,780,980

Note :

1. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.

2. Commencing in 2003-04, Estimates are presented on the accrual basis of accounting. Information for 2002-03 and earlier years is presented on the modified cash basis, and therefore comparison between 2003-04 and earlier year figures may not be meaningful.

OF MINISTRY TOTALS (See Note 2 below.)

Assets			Ministries
Accrual 2003-04 Estimates	Cash 2002-03 Estimates	Cash 2001-02 Actual	
$	$	$	
16,803,500	12,000,000	4,916,600	Agriculture and Food
5,296,000	-	-	Attorney General
-	-	-	Cabinet Office
-	-	-	Citizenship
15,830,000	-	-	Community, Family and Children's Services
-	-	-	Consumer and Business Services
-	-	-	Culture
625,000	-	6,530,016	Education
-	-	-	Energy
13,352,100	-	-	Enterprise, Opportunity and Innovation
-	-	-	Environment
1,003,701,000	-	-	Finance
-	-	-	Francophone Affairs, Office of
105,744,300	-	-	Health and Long-Term Care
-	-	-	Intergovernmental Affairs
-	-	-	Labour
-	-	-	Lieutenant Governor, Office of the
-	-	-	Management Board Secretariat
1,616,100	3,377,500	49,100	Municipal Affairs and Housing
-	-	-	Native Affairs Secretariat, Ontario
-	-	-	Natural Resources
-	-	-	Northern Development and Mines
-	-	-	Premier, Office of the
-	-	-	Public Safety and Security
-	-	-	Tourism and Recreation
264,575,500	4,200,000	2,014,700	Training, Colleges and Universities
824,500,000	-	-	Transportation
2,252,043,500	19,577,500	13,510,416	

TABLE 3C - TOTAL ESTIMATES

Ministries	Salaries and Wages	Employee Benefits	Transportation and Communication	Services	Supplies and Equipment
	$	$	$	$	$
Agriculture and Food	50,090,846	6,694,000	7,135,000	42,227,800	3,774,600
Attorney General	437,592,246	65,023,300	20,211,500	193,796,000	17,388,000
Cabinet Office	10,255,900	1,295,400	259,000	3,721,500	291,000
Citizenship	32,260,546	3,668,200	2,704,200	14,815,500	1,561,600
Community, Family and Children's Services	342,507,246	46,623,300	34,793,900	89,863,100	34,499,400
Consumer and Business Services	90,027,346	13,698,600	8,317,500	73,622,900	6,871,500
Culture	4,274,700	451,600	199,600	649,800	99,500
Education	84,097,046	12,081,600	13,434,000	79,962,900	12,587,200
Energy	15,023,046	1,888,100	1,374,800	16,238,700	910,500
Enterprise, Opportunity and Innovation	31,001,412	4,029,100	8,200,200	56,329,300	3,474,600
Environment	118,095,946	13,122,600	9,909,000	100,103,800	13,904,300
Finance	264,827,935	33,913,600	20,283,200	166,518,500	18,975,300
Francophone Affairs, Office of	1,361,600	177,400	235,000	1,731,500	25,000
Health and Long-Term Care	393,457,803	63,877,400	31,075,600	238,971,200	97,130,600
Intergovernmental Affairs	2,679,189	286,400	269,400	1,076,300	177,300
Labour	91,519,446	10,492,400	8,113,100	47,238,700	3,116,100
Lieutenant Governor, Office of the	569,800	9,200	32,100	229,400	37,500
Management Board Secretariat	229,771,212	716,293,100	71,901,300	280,262,700	26,571,200
Municipal Affairs and Housing	60,587,378	8,190,300	5,441,900	85,755,100	4,174,400
Native Affairs Secretariat, Ontario	4,243,400	442,900	402,600	3,138,000	100,000
Natural Resources	232,607,946	26,235,000	30,615,600	172,370,900	68,163,700
Northern Development and Mines	27,556,946	3,227,600	4,599,600	41,096,400	2,660,800
Premier, Office of the	2,450,384	250,200	112,400	226,800	20,100
Public Safety and Security	924,927,246	118,779,500	56,970,200	292,190,200	122,672,200
Tourism and Recreation	14,327,446	1,497,800	1,571,100	10,843,300	1,473,300
Training, Colleges and Universities	34,532,946	4,865,100	7,435,400	30,747,800	2,007,700
Transportation	264,540,246	43,234,000	24,531,100	502,307,500	83,270,000
TOTAL	3,765,187,203	1,200,347,700	370,128,300	2,546,035,600	525,937,400

Note :

1. Statutory amounts have been allocated to the appropriate Standard Accounts (See Note, page vi).

2. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2002-03 Estimates.

FOR 2003-04 (Expense Accounts)

Transfer Payments	Other Transactions	Less: Recoveries from other Activities,Ministries	Total	Ministries
$	$	$	$	
294,568,200	1,521,000	725,700	405,285,746	Agriculture and Food
300,054,800	26,802,000	69,232,000	991,635,846	Attorney General
-	-	-	15,822,800	Cabinet Office
20,724,400	-	2,000	75,732,446	Citizenship
7,730,728,800	15,200,000	-	8,294,215,746	Community, Family and Children's Services
-	17,000	12,793,500	179,761,346	Consumer and Business Services
310,754,300	-	1,000	316,428,500	Culture
9,844,369,400	6,085,000	9,400,100	10,043,217,046	Education
-	-	441,800	34,993,346	Energy
251,591,800	798,700	1,351,000	354,074,112	Enterprise, Opportunity and Innovation
23,926,000	2,654,900	1,245,500	280,471,046	Environment
1,404,222,900	8,991,181,400	42,020,100	10,857,902,735	Finance
-	-	-	3,530,500	Francophone Affairs, Office of
27,279,616,800	13,170,500	2,971,100	28,114,328,803	Health and Long-Term Care
125,600	-	-	4,614,189	Intergovernmental Affairs
268,000	-	41,112,700	119,635,046	Labour
-	120,800	-	998,800	Lieutenant Governor, Office of the
146,700	773,871,500	705,766,900	1,393,050,812	Management Board Secretariat
1,026,303,700	1,000	84,063,900	1,106,389,878	Municipal Affairs and Housing
9,833,900	-	-	18,160,800	Native Affairs Secretariat, Ontario
27,226,000	21,387,300	131,193,500	447,412,946	Natural Resources
94,774,700	220,226,000	9,480,900	384,661,146	Northern Development and Mines
-	-	-	3,059,884	Premier, Office of the
113,397,200	39,885,100	14,592,900	1,654,228,746	Public Safety and Security
107,438,200	250,000	1,000	137,400,146	Tourism and Recreation
3,919,434,100	66,155,500	200,000	4,064,978,546	Training, Colleges and Universities
477,116,700	1,299,010,500	1,061,814,200	1,632,195,846	Transportation
53,236,622,200	11,478,338,200	2,188,409,800	70,934,186,803	

TABLE 3D - TOTAL ESTIMATES FOR 2003-04 (Asset Accounts)

Ministries	Deposits and Prepaid Expenses	Advances and Recoverable Amounts	Loans and Investments	Tangible Capital Assets	Less: Recoveries from Other Activities, Ministries	Total
	$	$	$	$	$	$
Agriculture and Food	4,803,500	-	12,000,000	-	-	16,803,500
Attorney General	5,296,000	-	-	-	-	5,296,000
Cabinet Office	-	-	-	-	-	-
Citizenship	-	-	-	-	-	-
Community, Family and Children's Services	-	15,830,000	-	-	-	15,830,000
Consumer and Business Services	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Education	625,000	-	-	-	-	625,000
Energy	-	-	-	-	-	-
Enterprise, Opportunity and Innovation	-	13,352,100	-	-	-	13,352,100
Environment	-	-	-	-	-	-
Finance	1,901,000	1,800,000	1,000,000,000	-	-	1,003,701,000
Francophone Affairs, Office of	-	-	-	-	-	-
Health and Long-Term Care	-	105,744,300	-	-	-	105,744,300
Intergovernmental Affairs	-	-	-	-	-	-
Labour	-	-	-	-	-	-
Lieutenant Governor, Office of the	-	-	-	-	-	-
Management Board Secretariat	-	-	-	-	-	-
Municipal Affairs and Housing	-	-	1,616,100	-	-	1,616,100
Native Affairs Secretariat, Ontario	-	-	-	-	-	-
Natural Resources	-	-	-	-	-	-
Northern Development and Mines	-	-	-	-	-	-
Premier, Office of the	-	-	-	-	-	-
Public Safety and Security	-	-	-	-	-	-
Tourism and Recreation	-	-	-	-	-	-
Training, Colleges and Universities	174,075,500	86,100,000	4,400,000	-	-	264,575,500
Transportation	-	-	-	1,041,900,000	217,400,000	824,500,000
TOTAL	186,701,000	222,826,400	1,018,016,100	1,041,900,000	217,400,000	2,252,043,500

Note :

1. Statutory amounts have been allocated to the appropriate Standard Accounts (See Note, page vi).

2. The Offices of the Assembly, the Chief Election Officer, the Ombudsman and the Provincial Auditor will be included in Volume 2 of the 2003-04 Estimates.